



STATE OF WASHINGTON

PROPERTY TAX CODE ANNOTATED

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DANIEL J. EVANS, GOVERNOR
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WASHINGTON STATE DEPARTMENT OF REVENUE OLYMPIA, WASHINGTON



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INTRODUCTION

This edition of the Property Tax Code contains the laws relating to property taxes; administration of the property tax and property tax levies. Certain other statutes are incorporated to furnish, as nearly as possible, a complete law book relating to property taxes.

The format of this edition has been changed to loose-leaf pages to fit a standard notebook. This will enable the Department to keep your Property Tax Code up-to-date by incorporating any changes in statutes and additions or deletions. The Department will maintain a mailing list of those persons having a Property Tax Code and mail you all changes as they are made.

Annotations in this Code are in the back section referenced by the particular statute number. It should be pointed out that annotations are generally carried over from one revision of the Code to another, even though changes in the law may make some of the annotations obsolete. In view of this, users should consider the annotations as primarily a guide, and not the final authority on questions relating to the property tax.

It is the hope of the Department that this Property Tax Code with the annotations will be of use to both taxpayers and taxing officials. Comments and suggestions regarding the Code should be forwarded to the Department of Revenue, Property Tax Division, Olympia, Washington 98504.

ABBREVIATIONS

RCW Revised Code of Washington

RCW 84.36.010 Complete RCW section citation. The first two

digits (84) represent the Title, the first four (84.36), the Chapter, all seven, the Section.

WAC Washington Administrative Code.

RRS Remington's Revised Statutes.

1961 1st ex.s. c 24 \ 6 Element of standard history note at end of each

section; indicates Laws of 1961, 1st Extraordi-

nary Session, Chapter 24, Section 6.

Rem. Supp. 1943 § 6450-95 Section reference to 1943 biennial supplement

to Remington's Revised Statutes.

AGO Attorney General's Opinion.

AGO 1945-1946 p. 23 Attorney General's opinion appearing in 1945-

1946 Biennial Report, page 23.

AGO 59-60 No. 85 Attorney General's opinion serial number 85 is-

sued during the two year period ending Decem-

ber 31, 1960.

AGO (5-6-69) Informal Attorney General's opinion.

TRC Tax Commission Ruling.

PTB No. 175 Property Tax Bulletin, serial number 175, a

commission ruling with general distribution.

12-31-63 General date abbreviation for twelfth month,

thirty-first day, 1963; used with AGO, TCR, PTB.

142 Wash. 349 Complete citation to Washington Supreme Court

decision. First group of digits is the volume number (142), "Wash." indicates first series of reports, and the final group of numbers (349)

indicates the page number.

58 Wn. (2d) 576 Same as above, but citation is to second series

of Washington Supreme Court reports.

6 Wn. App. 100 Washington Appeal Court, Volume 6 Page 100.

BTA No. 12 (5-1-69) Board of Tax Appeals, Docket number 12, a

board ruling.

43 WLR 946 Washington Law Review; Scholarly articles on

various legal problems, published by the Uni-

versity of Washington Law School.

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THE CONSTITUTION OF THE STATE OF WASHINGTON

ARTICLE II LEGISLATIVE DEPARTMENT

Sections

- 15 Vacancies in legislature and in partisan county elective office.
- 41 Laws, effective date, initiative, referendum——Amendment or repeal.
- 42 Governmental continuity during emergency periods.

§ 15 VACANCIES IN LEGISLATURE AND IN PARTISAN COUNTY ELECTIVE OFFICE. Such vacancies as may occur in either house of the legislature or in any partisan county elective office shall be filled by appointment by the board of county commissioners of the county in which the vacancy occurs: Provided, That the person appointed to fill the vacancy must be from the same legislative district, county or county commissioner district and the same political party as the legislator or partisan county elective officer whose office has been vacated, and shall be one of three persons who shall be nominated by the county central committee of that party, and in case a majority of said county commissioners do not agree upon the appointment within sixty days after the vacancy occurs, the governor shall within thirty days thereafter, and from the list of nominees provided for herein, appoint a person who shall be from the same legislative district, county or county commissioner district and of the same political party as the legislator or partisan county elective officer whose office has been vacated, and the person so appointed shall hold office until his successor is elected at the next general election, and shall have qualified: *Provided*, That in case of a vacancy occurring in the office of joint senator, or joint representative, the vacancy shall be filled from a list of three nominees selected by the state central committee, by appointment by the joint action of the boards of county commissioners of the counties composing the joint senatorial or joint representative district, the person appointed to fill the vacancy must be from the same legislative district and of the same political party as the legislator whose office has been vacated, and in case a majority of said county commissioners do not agree upon the appointment within sixty days after the vacancy occurs, the governor shall within thirty days thereafter, and from the list of nominees provided for herein, appoint a person who shall be from the same legislative district and of the same political party as the legislator whose office

has been vacated. [AMENDMENT 52, part, 1967 Senate Joint Resolution No. 24, part. Approved November 5, 1968.]

Governmental continuity during emergency periods: Art. 2 § 42.

Vacancies in county, etc., offices, how filled: Art. 11 § 6.

writs of election to fill such vacancies as may occur in either house of the legislature.

§ 41 LAWS, EFFECTIVE DATE, INITIATIVE, REFERENDUM——AMENDMENT OR REPEAL. No act, law, or bill subject to referendum shall take effect until ninety days after the adjournment of the session at which it was enacted. No act, law, or bill approved by a majority of the electors voting thereon shall be amended or repealed by the legislature within a period of two years following such enactment: Provided, That any such act, law or bill may be amended within two years after such enactment at any regular or special session of the legislature by a vote of two-thirds of all the members elected to each house with full compliance with section 12, Article III, of the Washington Constitution, and no amendatory law adopted in accordance with this provision shall be subject to referendum. But such enactment may be amended or repealed at any general regular or special election by direct vote of the people thereon. These provisions supersede the provisions of subsection (c) of section 1 of this article as amended by the seventh amendment to the Constitution of this state. [AMENDMENT 26, 1951 Substitute Senate Joint Resolution No. 7, p 959. Approved November 4, 1952.]

Reviser's note: In third sentence, comma between "general" and "regular" omitted in conformity with enrolled resolution.

§ 42 GOVERNMENTAL CONTINUITY DUR-ING EMERGENCY PERIODS. The legislature, in order to insure continuity of state and local governmental operations in periods of emergency resulting from enemy attack, shall have the power and the duty, immediately upon and after adoption of this amendment, to enact legislation providing for prompt and temporary succession to the powers and duties of public offices of whatever nature and whether filled by election or appointment, the incumbents and legal successors of which may become unavailable for carrying on the powers and duties of such offices; the legislature shall likewise enact such other measures as may be necessary and proper for insuring the continuity of governmental operations during such emergencies. Legislation enacted under the powers conferred by this amendment shall in

all respects conform to the remainder of the Constitution: *Provided*, That if, in the judgment of the legislature at the time of disaster, conformance to the provisions of the Constitution would be impracticable or would admit of undue delay, such legislation may depart during the period of emergency caused by enemy attack only, from the following sections of the Constitution.

Article 14, Sections 1 and 2, Seat of Government; Article 2, Sections 8, 15 (Amendments 13 and 32), and 22, Membership, Quorum of Legislature and Passage of Bills;

Article 3, Section 10 (Amendment 6), Succession to Governorship: *Provided*, That the legislature shall not depart from Section 10, Article III, as amended by Amendment 6 of the state Constitution relating to the Governor's office so long as any successor therein named is available and capable of assuming the powers and duties of such office as therein prescribed;

Article 3, Section 13, Vacancies in State Offices; Article 11, Section 6, Vacancies in County Office; Article 11, Section 2, Seat of County Government; Article 3, Section 24, State Records. [AMENDMENT 39, 1961 House Joint Resolution No. 9, p 2758. Approved November, 1962.] Continuity of government act: Chapter 42.14 RCW.

ARTICLE IV THE JUDICIARY

Section

6 Jurisdiction of superior courts.

§ 6 JURISDICTION OF SUPERIOR COURTS. The superior court shall have original jurisdiction in all cases in equity and in all cases at law which involve the title or possession of real property, or the legality of any tax, impost, assessment, toll, or municipal fine, and in all other cases in which the demand or the value of the property in controversy amounts to one thousand dollars, or a lesser sum in excess of the jurisdiction granted to justices of the peace and other inferior courts, and in all criminal cases amounting to felony, and in all cases of misdemeanor not otherwise provided for by law; of actions of forcible entry and detainer; of proceedings in insolvency; of actions to prevent or abate a nuisance; of all matters of probate, of divorce, and for annulment of marriage; and for such special cases and proceedings as are not otherwise provided for. The superior court shall also have original jurisdiction in all cases and of all proceedings in which jurisdiction shall not have been by law vested exclusively in some other court; and said court shall have the power of naturalization and to issue papers therefor. They shall have such appellate jurisdiction in cases arising in justices' and other inferior courts in their respective counties as may be prescribed by law. They shall always be open, except on nonjudicial days, and their process shall extend to all parts of the state. Said courts and their judges shall have power to issue writs of mandamus, quo warranto, review, certiorari, prohibition, and writs of habeas corpus, on petition by or on behalf of any person in actual custody in their

respective counties. Injunctions and writs of prohibition and of habeas corpus may be issued and served on legal holidays and nonjudicial days. [AMENDMENT 28, part, 1951 Substitute House Joint Resolution No. 13, p 962. Approved November 2, 1952:]

Note: Amendment 28 also amended Art. 4 § 10.

ARTICLE VII REVENUE AND TAXATION

Sections

- 1 Taxation.
- 2 Limitation on levies.
- 3 Taxation of federal agencies and property.
- 6 Taxes, how paid.
- 9 Special assessments or taxation for local improvements.
- 10 Retired persons property tax exemption.
- 11 Taxation based on actual use.
- § 1 TAXATION. The power of taxation shall never be suspended, surrendered or contracted away. All taxes shall be uniform upon the same class of property within the territorial limits of the authority levying the tax and shall be levied and collected for public purposes only. The word "property" as used herein shall mean and include everything, whether tangible or intangible, subject to ownership. All real estate shall constitute one class: Provided, That the legislature may tax mines and mineral resources and lands devoted to reforestation by either a yield tax or an ad valorem tax at such rate as it may fix, or by both. Such property as the legislature may by general laws provide shall be exempt from taxation. Property of the United States and of the state, counties, school districts and other municipal corporations, and credits secured by property actually taxed in this state, not exceeding in value the value of such property, shall be exempt from taxation. The legislature shall have power, by appropriate legislation, to exempt personal property to the amount of three hundred (\$300.00) dollars for each head of a family liable to assessment and taxation under the provisions of the laws of this state of which the individual is the actual bona fide owner. [AMENDMENT 14, 1929 p 499 § 1. Approved November, 1930.]

Reviser's note: Amendment 14 amended Art. 7 by striking all of §§ 1, 2, 3 and 4. Subsequently, Amendment 17 added a new § 2, and Amendment 19 added a new § 3.

§ 2 LIMITATION ON LEVIES. Except as hereinafter provided and notwithstanding any other provision of this Constitution, the aggregate of all tax levies upon real and personal property by the state and all taxing districts now existing or hereafter created, shall not in any year exceed one per centum of the true and fair value of such property in money: *Provided, however*, That nothing herein shall prevent levies at the rates now provided by law by or for any port or public utility district. The term "taxing district" for the purposes of this section shall mean any political subdivision, municipal corporation, district, or other governmental agency authorized by law to levy, or have levied for it, ad valorem

taxes on property, other than a port or public utility district. Such aggregate limitation or any specific limitation imposed by law in conformity therewith may be

exceeded only

(a) By any taxing district when specifically authorized so to do by a majority of at least three-fifths of the electors thereof voting on the proposition to levy such additional tax submitted not more than twelve months prior to the date on which the proposed levy is to be made and not oftener than twice in such twelve month period, either at a special election or at the regular election of such taxing district, at which election the number of persons voting "yes" on the proposition shall constitute three-fifths of a number equal to forty per centum of the total votes case in such taxing district at the last preceding general election when the number of electors voting on the proposition does not exceed forty per centum of the total votes cast in such taxing district in the last preceding general election; or by a majority of at least three-fifths of the electors thereof voting on the proposition to levy when the number of electors voting on the proposition exceeds forty percentum of the total votes cast in such taxing district in the last preceding general election;

(b) By any taxing district otherwise authorized by law to issue general obligation bonds for capital purposes, for the sole purpose of making the required payments of principal and interest on general obligation bonds issued solely for capital purposes, other than the replacement of equipment, when authorized so to do by majority of at least three-fifths of the electors thereof voting on the proposition to issue such bonds and to pay the principal and interest thereon by an annual tax levy in excess of the limitation herein provided during the term of such bonds, submitted not oftener than twice in any calendar year, at an election held in the manner provided by law for bond elections in such taxing district, at which election the total number of persons voting on the proposition shall constitute not less than forty per centum of the total number of votes cast in such taxing district at the last preceding general election: *Provided*, That any such taxing district shall have the right by vote of its governing body to refund any general obligation bonds of said district issued for capital purposes only, and to provide for the interest thereon and amortization thereof by annual levies in excess of the tax limitation provided for herein, And provided further, That the provisions of this section shall also be subject to the limitations contained in Article VIII, Section 6, of this Constitution;

(c) By the state or any taxing district for the purpose of paying the principal or interest on general obligation bonds outstanding on December 6, 1934; or for the purpose of preventing the impairment of the obligation of a contract when ordered so to do by a court of last resort. [(i) AMENDMENT 59, 1971 House Joint Resolution No. 47, p 1834. Approved November, 1972. (ii) AMENDMENT 55, 1971 Senate Joint Resolution No. 1, p 1827. Approved November, 1972.]

Note: Article 7 § 2 was twice amended in different respects at the November 1972 general election by the ratification of both S.J.R. No. 1. (AMENDMENT 55) and H.J.R. No. 47. (AMENDMENT 59.) 1971 HJR No. 47 contained the following paragraph:

"Be It Further Resolved, That the foregoing amendment shall be submitted to the qualified electors of the state in such a manner that they may vote for or against it separately from the proposed amendment to Article VII, section 2, (Amendment 17) of the Constitution of the State of Washington contained in Senate Joint Resolution No. 1: Provided, That if both proposed amendments are approved and ratified, both shall become part of the Constitution" [1971 House Joint Resolution No. 47, part, p 1834]

The section as printed above reflects the content of both

amendments.

§ 3 TAXATION OF FEDERAL AGENCIES AND **PROPERTY.** The United States and its agencies and instrumentalities, and their property, may be taxed under any of the tax laws of this state, whenever and in such manner as such taxation may be authorized or permitted under the laws of the United States, notwithstanding anything to the contrary in the Constitution of this state. [AMENDMENT 19, 1945 House Joint Resolution No. 9, p 932. Approved November, 1946.]

Reviser's note: Original section 3 was stricken by Amendment 14. The original section is set out following Art. 7 § 1, above.

- § 6 TAXES, HOW PAID. All taxes levied and collected for state purposes shall be paid in money only into the state treasury.
- § 9 SPECIAL ASSESSMENTS OR TAXATION FOR LOCAL IMPROVEMENTS. The legislature may vest the corporate authorities of cities, towns and villages with power to make local improvements by special assessment, or by special taxation of property benefited. For all corporate purposes, all municipal corporations may be vested with authority to assess and collect taxes and such taxes shall be uniform in respect to persons and property within the jurisdiction of the body levying the same.
- § 10 RETIRED PERSONS PROPERTY TAX EX-EMPTION. Notwithstanding the provisions of Article 7, section 1 (Amendment 14) and Article 7, section 2 (Amendment 17), the following tax exemption shall be allowed as to real property:

The legislature shall have the power, by appropriate legislation, to grant to retired property owners relief from the property tax on the real property occupied as a residence by those owners. The legislature may place such restrictions and conditions upon the granting of such relief as it shall deem proper. Such restrictions and conditions may include, but are not limited to, the limiting of the relief to those property owners below a specific level of income and those fulfilling certain minimum residential requirements. [AMENDMENT 47, 1965 ex.s. House Joint Resolution No. 7, p 2821. Approved November 8, 1966.]

§ 11 TAXATION BASED ON ACTUAL USE. Nothing in this Article VII as amended shall prevent the legislature from providing, subject to such conditions as it may enact, that the true and fair value in money (a) of farms, agricultural lands, standing timber and timberlands, and (b) of other open space lands which are used for recreation or for enjoyment of their scenic or natural beauty shall be based on the use to

which such property is currently applied, and such values shall be used in computing the assessed valuation of such property in the same manner as the assessed valuation is computed for all property. [AMENDMENT 53, 1967 House Joint Resolution No. 1. Approved November 5, 1968.]

ARTICLE VIII STATE, COUNTY AND MUNICIPAL INDEBTEDNESS

Sections

- 6 Limitations upon municipal indebtedness.
- 7 Credit not to be loaned.
- 8 Port expenditures——Industrial development—— Promotion.
- § 6 LIMITATIONS UPON MUNICIPAL IN-DEBTEDNESS. No county, city, town, school district, or other municipal corporation shall for any purpose become indebted in any manner to an amount exceeding one and one-half percentum of the taxable property in such county, city, town, school district, or other municipal corporation, without the assent of three-fifths of the voters therein voting at an election to be held for that purpose, nor in cases requiring such assent shall the total indebtedness at any time exceed five percentum on the value of the taxable property therein, to be ascertained by the last assessment for state and county purposes previous to the incurring of such indebtedness, except that in incorporated cities the assessment shall be taken from the last assessment for city purposes: Provided, That no part of the indebtedness allowed in this section shall be incurred for any purpose other than strictly county, city, town, school district, or other municipal purposes: Provided further, That (a) any city or town, with such assent, may be allowed to become indebted to a larger amount, but not exceeding five percentum additional for supplying such city or town with water, artificial light, and sewers, when the works for supplying such water, light, and sewers shall be owned and controlled by the municipality and (b) any school district with such assent, may be allowed to become indebted to a larger amount but not exceeding five percentum additional for capital outlays. [AMENDMENT 27, 1951 House Joint Resolution No. 8, p 961. Approved November 4, 1952.]

Provisions of Art. 7 § 2 (Limitation on Levies) also subject to limitations contained in Art. 8 § 6: Art. 7 § 2 (b).

- § 7 CREDIT NOT TO BE LOANED. No county, city, town or other municipal corporation shall hereafter give any money, or property, or loan its money, or credit to or in aid of any individual, association, company or corporation, except for the necessary support of the poor and infirm, or become directly or indirectly the owner of any stock in or bonds of any association, company or corporation.
- § 8 PORT EXPENDITURES—INDUSTRIAL DEVELOPMENT—PROMOTION. The use of public funds by port districts in such manner as may be

prescribed by the legislature for industrial development or trade promotion and promotional hosting shall be deemed a public use for a public purpose, and shall not be deemed a gift within the provisions of section 7 of this Article. [AMENDMENT 45, 1965 ex.s. Senate Joint Resolution No. 25, p 2819. Approved November 8, 1966.]

ARTICLE IX EDUCATION

Sections

- 2 Public school system.
- 3 Funds for support.
- 4 Sectarian control or influence prohibited.
- 5 Loss of permanent fund to become state debt.
- § 2 PUBLIC SCHOOL SYSTEM. The legislature shall provide for a general and uniform system of public schools. The public school system shall include common schools, and such high schools, normal schools, and technical schools as may hereafter be established. But the entire revenue derived from the common school fund and the state tax for common schools shall be exclusively applied to the support of the common schools.
- § 3 FUNDS FOR SUPPORT. The principal of the common school fund as the same existed on June 30, 1965, shall remain permanent and irreducible. The said fund shall consist of the principal amount thereof existing on June 30, 1965, and such additions thereto as may be derived after June 30, 1965, from the following named sources, to wit: Appropriations and donations by the state to this fund; donations and bequests by individuals to the state or public for common schools; the proceeds of lands and other property which revert to the state by escheat and forfeiture; the proceeds of all property granted to the state when the purpose of the grant is not specified, or is uncertain; funds accumulated in the treasury of the state for the disbursement of which provision has not been made by law; the proceeds of the sale of stone, minerals, or property other than timber and other crops from school and state lands, other than those granted for specific purposes; all moneys received from persons appropriating stone, minerals or property other than timber and other crops from school and state lands other than those granted for specific purposes, and all moneys other than rental recovered from persons trespassing on said lands; five per centum of the proceeds of the sale of public lands lying within the state, which shall be sold by the United States subsequent to the admission of the state into the Union as approved by section 13 of the act of congress enabling the admission of the state into the Union; the principal of all funds arising from the sale of lands and other property which have been, and hereafter may be granted to the state for the support of common schools. The legislature may make further provisions for enlarging said fund.

There is hereby established the common school construction fund to be used exclusively for the purpose of

financing the construction of facilities for the common schools. The sources of said fund shall be: (1) Those proceeds derived from the sale or appropriation of timber and other crops from school and state lands subsequent to June 30, 1965, other than those granted for specific purposes; (2) the interest accruing on said permanent common school fund from and after July 1, 1967, together with all rentals and other revenues derived therefrom and from lands and other property devoted to the permanent common school fund from and after July 1, 1967; and (3) such other sources as the legislature may direct. That portion of the common school construction fund derived from interest on the permanent common school fund may be used to retire such bonds as may be authorized by law for the purpose of financing the construction of facilities for the common schools.

The interest accruing on the permanent common school fund together with all rentals and other revenues accruing thereto pursuant to subsection (2) of this section during the period after the effective date of this amendment and prior to July 1, 1967, shall be exclusively applied to the current use of the common schools.

To the extent that the moneys in the common school construction fund are in excess of the amount necessary to allow fulfillment of the purpose of said fund, the excess shall be available for deposit to the credit of the permanent common school fund or available for the current use of the common schools, as the legislature may direct. [AMENDMENT 43, 1965 ex.s. Senate Joint Resolution No. 22, part 1, p 2817. Approved November 8, 1966.]

- § 4 SECTARIAN CONTROL OR INFLUENCE PROHIBITED. All schools maintained or supported wholly or in part by the public funds shall be forever free from sectarian control or influence.
- § 5 LOSS OF PERMANENT FUND TO BE-COME STATE DEBT. All losses to the permanent common school or any other state educational fund, which shall be occasioned by defalcation, mismanagement or fraud of the agents or officers controlling or managing the same, shall be audited by the proper authorities of the state. The amount so audited shall be a permanent funded debt against the state in favor of the particular fund sustaining such loss, upon which not less than six per cent annual interest shall be paid. The amount of liability so created shall not be counted as a part of the indebtedness authorized and limited elsewhere in this Constitution.

Investment of permanent school fund: Art. 16 § 5.

ARTICLE XI COUNTY, CITY AND TOWNSHIP ORGANIZATION

Sections

- 4 County government and township organization.
- 5 County Government.
- 6 Vacancies in township, precinct or road district office.

- 8 Salaries and Limitations Affecting.
- 9 State taxes not to be released or commuted.
- 12 Assessment and collection of taxes in municipalities.
- 13 Private property, when may be taken for public debt.
- 14 Private use of public funds prohibited.
- 15 Deposit of public funds.
- 16 Combined City-County.

§ 4 COUNTY GOVERNMENT AND TOWN-SHIP ORGANIZATION. The legislature shall establish a system of county government, which shall be uniform throughout the state except as hereinafter provided, and by general laws shall provide for township organization, under which any county may organize whenever a majority of the qualified electors of such county voting at a general election shall so determine; and whenever a county shall adopt township organization, the assessment and collection of the revenue shall be made and the business of such county and the local affairs of the several townships therein, shall be managed and transacted in the manner prescribed by such general law.

Any county may frame a "Home Rule" charter for its own government subject to the Constitution and laws of this state, and for such purpose the legislative authority of such county may cause an election to be had, at which election there shall be chosen by the qualified voters of said county not less than fifteen (15) nor more than twenty-five (25) freeholders thereof, as determined by the legislative authority, who shall have been residents of said county for a period of at least five (5) years preceding their election and who are themselves qualified electors, whose duty it shall be to convene within thirty (30) days after their election and prepare and propose a charter for such county. Such proposed charter shall be submitted to the qualified electors of said county, and if a majority of such qualified electors voting thereon ratify the same, it shall become the charter of said county and shall become the organic law thereof, and supersede any existing charter, including amendments thereto, or any existing form of county government, and all special laws inconsistent with such charter. Said proposed charter shall be published in two (2) legal newspapers published in said county, at least once a week for four (4) consecutive weeks prior to the day of submitting the same to the electors for their approval as above provided. All elections in this section authorized shall only be had upon notice, which notice shall specify the object of calling such election and shall be given for at least ten (10) days before the day of election in all election districts of said county. Said elections may be general or special elections and except as herein provided, shall be governed by the law regulating and controlling general or special elections in said county. Such charter may be amended by proposals therefor submitted by the legislative authority of said county to the electors thereof at any general election after notice of such submission published as above specified, and ratified by a majority of the qualified electors voting thereon. In submitting any such charter

or amendment thereto, any alternate article or proposition may be presented for the choice of the voters and may be voted on separately without prejudice to others.

Any home rule charter proposed as herein provided, may provide for such county officers as may be deemed necessary to carry out and perform all county functions as provided by charter or by general law, and for their compensation, but shall not affect the election of the prosecuting attorney, the county superintendent of schools, the judges of the superior court, and the justices of the peace, or the jurisdiction of the courts.

Notwithstanding the foregoing provision for the calling of an election by the legislative authority of such county for the election of freeholders to frame a county charter, registered voters equal in number to ten (10) per centum of the voters of any such county voting at the last preceding general election, may at any time propose by petition the calling of an election of freeholders. The petition shall be filed with the county auditor of the county at least three (3) months before any general election and the proposal that a board of freeholders be elected for the purpose of framing a county charter shall be submitted to the vote of the people at said general election, and at the same election a board of freeholders of not less than fifteen (15) or more than twenty-five (25), as fixed in the petition calling for the election, shall be chosen to draft the new charter. The procedure for the nomination of qualified electors as candidates for said board of freeholders shall be prescribed by the legislative authority of the county, and the procedure for the framing of the charter and the submission of the charter as framed shall be the same as in the case of a board of freeholders chosen at an election initiated by the legislative authority of the county.

In calling for any election of freeholders as provided in this section the legislative authority of the county shall apportion the number of freeholders to be elected in accordance with either the legislative districts or the county commissioner districts, if any, within said county, the number of said freeholders to be elected from each of said districts to be in proportion to the population of said districts as nearly as may be.

Should the charter proposed receive the affirmative vote of the majority of the electors voting thereon, the legislative authority of the county shall immediately call such special election as may be provided for therein, if any, and the county government shall be established in accordance with the terms of said charter not more than six (6) months after the election at which the charter was adopted.

The terms of all elective officers, except the prosecuting attorney, the county superintendent of schools, the judges of the superior court, and the justices of the peace, who are in office at the time of the adoption of a Home Rule Charter shall terminate as provided in the quarter. All appointive officers in office at the time the charter goes into effect, whose positions are not abolished thereby, shall continue until their successors shall have qualified.

After the adoption of such charter, such county shall continue to have all the rights, powers, privileges and

benefits then possessed or hereafter conferred by general law. All the powers, authority and duties granted to and imposed on county officers by general law, except the prosecuting attorney, the county superintendent of schools, the judges of the superior court and the justices of the peace, shall be vested in the legislative authority of the county unless expressly vested in specific officers by the charter. The legislative authority may by resolution delegate any of its executive or administrative powers, authority or duties not expressly vested in specific officers by the charter, to any county officer or officers or county employee or employees.

The provisions of sections 5, 6, 7, and the first sentence of section 8 of this Article as amended shall not apply to counties in which the government has been established by charter adopted under the provisions hereof. The authority conferred on the board of county commissioners by Section 15 of Article II as amended, shall be exercised by the legislative authority of the county. [AMENDMENT 21, 1947 Senate Joint Resolution No. 5, p 1372. Approved November 2, 1948.]

§ 5 COUNTY GOVERNMENT. The legislature, by general and uniform laws, shall provide for the election in the several counties of boards of county commissioners, sheriffs, county clerks, treasurers, prosecuting attorneys and other county, township or precinct and district officers, as public convenience may require, and shall prescribe their duties, and fix their terms of office: *Provided*, That the legislature may, by general laws, classify the counties by population and provide for the election in certain classes of counties certain officers who shall exercise the powers and perform the duties of two or more officers. It shall regulate the compensation of all such officers, in proportion to their duties, and for that purpose may classify the counties by population: Provided, That it may delegate to the legislative authority of the counties the right to prescribe the salaries of its own members and the salaries of other county officers. And it shall provide for the strict accountability of such officers for all fees which may be collected by them and for all public moneys which may be paid to them, or officially come into their possession. [AMENDMENT 57, part, 1971 Senate Joint Resolution No. 38, part, p 1829. Approved November, 1972.]

Amendment 12 (1924)—Art. 11. Sec. 5. County Govern-MENT-The legislature, by general and uniform laws, shall provide for the election in the several counties of boards of county commissioners, sheriffs, county clerks, treasurers, prosecuting attorneys and other county, township or precinct and district officers, as public convenience may require, and shall prescribe their duties, and fix their terms of office: Provided, That the legislature may, by general laws, classify the counties by population and provide for the election in certain classes of counties certain officers who shall exercise the powers and perform the duties of two or more officers. It shall regulate the compensation of all such officers, in proportion to their duties, and for that purpose may classify the counties by population. And it shall provide for the strict accountability of such officers for all fees which may be collected by them and for all public moneys which may be paid to them or officially come into their possession. [AMEND-MENT 12, 1923 p 254 § 1. Approved November, 1924.]

§ 6 VACANCIES IN TOWNSHIP, PRECINCT OR ROAD DISTRICT OFFICE. The board of county commissioners in each county shall fill all vacancies occurring in any township, precinct or road district office of such county by appointment, and officers thus appointed shall hold office till the next general election, and until their successors are elected and qualified. [AMENDMENT 52, part, 1967 Senate Joint Resolution No. 24, part. Approved November 5, 1968.]

Governmental continuity during emergency periods: Art. 2 § 42.

Vacancies in legislature and in partisan county elective office: Art. 2 § 15.

- § 8 SALARIES AND LIMITATIONS AFFECT-ING. The salary of any county, city, town, or municipal officers shall not be increased except as provided in section 1 of Article XXX or diminished after his election, or during his term of office; nor shall the term of any such officer be extended beyond the period for which he is elected or appointed. [AMENDMENT 57, part, 1971 Senate Joint Resolution No. 38, part, p 1829. Approved November, 1972.]
- § 9 STATE TAXES NOT TO BE RELEASED OR COMMUTED. No county, nor the inhabitants thereof, nor the property therein, shall be released or discharged from its or their proportionate share of taxes to be levied for state purposes, nor shall commutation for such taxes be authorized in any form whatever.
- § 12 ASSESSMENT AND COLLECTION OF TAXES IN MUNICIPALITIES. The legislature shall have no power to impose taxes upon counties, cities, towns or other municipal corporations, or upon the inhabitants or property thereof, for county, city, town, or other municipal purposes, but may, by general laws, vest in the corporate authorities thereof, the power to assess and collect taxes for such purposes.
- § 13 PRIVATE PROPERTY, WHEN MAY BE TAKEN FOR PUBLIC DEBT. Private property shall not be taken or sold for the payment of the corporate debt of any public or municipal corporation, except in the mode provided by law for the levy and collection of taxes.
- § 14 PRIVATE USE OF PUBLIC FUNDS PRO-HIBITED. The making of profit out of county, city, town, or other public money, or using the same for any purpose not authorized by law, by any officer having the possession or control thereof, shall be a felony, and shall be prosecuted and punished as prescribed by law.
- § 15 DEPOSIT OF PUBLIC FUNDS. All moneys, assessments and taxes belonging to or collected for the use of any county, city, town or other public or municipal corporation, coming into the hands of any officer thereof, shall immediately be deposited with the treasurer, or other legal depositary to the credit of such city, town, or other corporation respectively, for the benefit of the funds to which they belong.

§ 16 COMBINED CITY-COUNTY. Any county may frame a "Home Rule" charter subject to the Constitution and laws of this state to provide for the formation and government of combined city and county municipal corporations, each of which shall be known as "city-county". Registered voters equal in number to ten (10) per cent of the voters of any such county voting at the last preceding general election may at any time propose by a petition the calling of an election of freeholders. The provisions of section 4 of this Article with respect to a petition calling for an election of freeholders to frame a county home rule charter, the election of freeholders, and the framing and adoption of a county home rule charter pursuant to such petition shall apply to a petition proposed under this section for the election of freeholders to frame a city-county charter, the election of freeholders, and to the framing and adoption of such city-county charter pursuant to such petition. Except as otherwise provided in this section, the provisions of section 4 applicable to a county home rule charter shall apply to a city-county charter. If there are not sufficient legal newspapers published in the county to meet the requirements for publication of a proposed charter under section 4 of this Article, publication in a legal newspaper circulated in the county may be substituted for publication in a legal newspaper published in the county. No such "city-county" shall be formed except by a majority vote of the qualified electors voting thereon in the county. The charter shall designate the respective officers of such city-county who shall perform the duties imposed by law upon county officers. Every such city-county shall have and enjoy all rights, powers and privileges asserted in its charter, and in addition thereto, such rights, powers and privileges as may be granted to it, or to any city or county or class or classes of cities and counties. In the event of a conflict in the constitutional provisions applying to cities and those applying to counties or of a conflict in the general laws applying to cities and those applying to counties, a city-county shall be authorized to exercise any powers that are granted to either the cities or the counties.

No legislative enactment which is a prohibition or restriction shall apply to the rights, powers and privileges of a city-county unless such prohibition or restriction shall apply equally to every other city, county, and city-county.

The provisions of sections 2, 3, 5, 6, and 8 and of the first paragraph of section 4 of this article shall not apply to any such city-county.

Municipal corporations may be retained or otherwise provided for within the city-county. The formation, powers and duties of such municipal corporations shall be prescribed by the charter.

No city-county shall for any purpose become indebted in any manner to an amount exceeding three per centum of the taxable property in such city-county without the assent of three-fifths of the voters therein voting at an election to be held for that purpose, nor in cases requiring such assent shall the total indebtedness at any time exceed ten per centum of the value of the taxable property therein, to be ascertained by the last

assessment for city-county purposes previous to the incurring of such indebtedness: *Provided*, That no part of the indebtedness allowed in this section shall be incurred for any purpose other than strictly city-county or other municipal purposes: *Provided further*, That any city-county, with such assent may be allowed to become indebted to a larger amount, but not exceeding five per centum additional for supplying such city-county with water, artificial light, and sewers, when the works for supplying such water, light, and sewers shall be owned and controlled by the city-county.

No municipal corporation which is retained or otherwise provided for within the city-county shall for any purpose become indebted in any manner to an amount exceeding one and one-half per centum of the taxable property in such municipal corporation without the assent of three-fifths of the voters therein voting at an election to be held for that purpose, nor shall the total indebtedness at any time exceed five per centum of the value of the taxable property therein, to be ascertained by the last assessment for city-county purposes previous to the incurring of such indebtedness: Provided, That no part of the indebtedness allowed in this section shall be incurred for any purpose other than strictly municipal purposes: Provided further, That any such municipal corporation, with such assent, may be allowed to become indebted to a larger amount, but not exceeding five per centum additional for supplying such municipal corporation with water, artificial light, and sewers, when the works for supplying such water, light, and sewers shall be owned and controlled by the municipal corporation. All taxes which are levied and collected within a municipal corporation for a specific purpose shall be expended within that municipal corporation.

The authority conferred on the city-county government shall not be restricted by the second sentence of Article 7, section 1, or by Article 8, section 6 of this Constitution. [AMENDMENT 58, 1971 House Joint Resolution No. 21, p 1831. Approved November, 1972.]

ARTICLE XXVI COMPACT WITH THE UNITED STATES

The following ordinance shall be irrevocable without the consent of the United States and the people of this state:

First. That perfect toleration of religious sentiment shall be secured and that no inhabitant of this state shall ever be molested in person or property on account of his or her mode of religious worship.

Second. That the people inhabiting this state do agree and declare that they forever disclaim all right and title to the unappropriated public lands lying with the boundaries of this state, and to all lands lying within said limits owned or held by any Indian or Indian tribes; and that until the title thereto shall have been extinguished by the United States, the same shall be and remain subject to the disposition of the United States, and said Indian lands shall remain under the absolute jurisdiction and control of the congress of the United States and that the lands belonging to citizens of

the United States residing without the limits of this state shall never be taxed at a higher rate than the lands belonging to residents thereof; and that no taxes shall be imposed by the state on lands or property therein, belonging to or which may be hereafter purchased by the United States or reserved for use: Provided, That nothing in this ordinance shall preclude the state from taxing as other lands are taxed any lands owned or held by any Indian who has severed his tribal relations, and has obtained from the United States or from any person a title thereto by patent or other grant, save and except such lands as have been or may be granted to any Indian or Indians under any act of congress containing a provision exempting the lands thus granted from taxation, which exemption shall continue so long and to such an extent as such act of congress may prescribe.

Third. The debts and liabilities of the Territory of Washington and payment of the same are hereby assumed by this state.

Fourth. Provision shall be made for the establishment and maintenance of systems of public schools free from sectarian control which shall be open to all the children of said state.

TITLE 1 GENERAL PROVISIONS

Chapters

1.12 Rules of construction 1.16 General definitions

Chapter 1.12 RULES OF CONSTRUCTION

Sections
1.12.025 Construction of statutes.
1.12.040 Computation of time.
1.12.050 Number and gender.
1.12.060 Certified mail——Use.
1.12.070 Reports, claims, tax returns, remittances, etc.——Filing.

1.12.025 Construction of statutes. If at any session of the legislature there are enacted two or more acts amending the same section of the session laws or of the official code, each amendment without reference to the others, each act shall be given effect to the extent that the amendments do not conflict in purpose, otherwise the act last filed in the office of the secretary of state in point of time, shall control: *Provided*, That if one or more extraordinary sessions of the same legislature shall follow any regular session, this rule of construction shall apply to the laws enacted at either, both, any, or all of such sessions. [1974 1st ex.s. c 87 § 1; 1969 ex.s. c 240 § 1; 1955 c 162 § 1.]

1.12.040 Computation of time. The time within which an act is to be done, as herein provided, shall be computed by excluding the first day, and including the last, unless the last day is a holiday or Sunday, and then it is also excluded. [1887 c 20 § 1; Code 1881 § 743; 1854 p 219 § 486; RRS § 150.]

Reviser's note: This section has been enacted at various times as part of "An act to regulate the practice and proceedings in civil actions." However, Allen v. Morris, 87 Wash. 268, 274, 151 Pac. 827 (1915); State ex rel. Evans v. Superior Court, 168 Wash. 176, 179, 11 P. (2d) 229 (1932); State v. Levesque, 5 Wn. (2d) 631, 635, 106 P. (2d) 309 (1940); and State ex rel. Early v. Batchelor, 15 Wn. (2d) 149, 130 P. (2d) 72 (1942), treat this section as being of general application. Computation of time: RCW 4.28.005; Rules of court: CAROA 9, CR 6(a), ROA I-9.

1.12.050 Number and gender. Words importing the singular number may also be applied to the plural of persons and things; words importing the plural may be applied to the singular; and words importing the masculine gender may be extended to females also. [1891 c 23 § 1, part; Code 1881 §§ 756, 965, 1920; 1877 p 153 § 761; 1857 p 45 § 1; 1854 p 99 § 135 and p 221 § 502; RRS § 148.]

Reviser's note: This section is a part of 1891 c 23 § 1. The introductory phrase of that section provides: "The following provisions relative to the construction of statutes shall be rules of construction and shall constitute a part of the code of procedure of this state:".

Rules of court: CAROA 2, ROA I-2.

Crimes, number and gender: RCW 9.01.010(13).

Juvenile court law, number and gender: RCW 13.04.140.

Probate, number and gender: RCW 11.02.005(14), (15).

Wrongful death, number and gender: RCW 4.20.005.

1.12.060 Certified mail—Use. Whenever the use of "registered" mail is authorized by this code, "certified" mail, with return receipt requested, may be used. [1961 c 204 § 1.]

1.12.070 Reports, claims, tax returns, remittances, etc.—Filing. Except as otherwise specifically provided by law hereafter:

- (1) Any report, claim, tax return, statement or other document required to be filed with, or any payment made to the state or to any political subdivision thereof, which is (a) transmitted through the United States mail, shall be deemed filed and received by the state or political subdivision on the date shown by the post office cancellation mark stamped upon the envelope or other appropriate wrapper containing it; or (b) mailed but not received by the state or political subdivision, or where received and the cancellation mark is illegible, erroneous, or omitted, shall be deemed filed and received on the date it was mailed if the sender establishes by competent evidence that the report, claim, tax return, statement, remittance, or other document was deposited in the United States mail on or before the date due for filing; and in cases of such nonreceipt of a report, tax return, statement, remittance, or other document required by law to be filed, the sender files with the state or political subdivision a duplicate within ten days after written notification is given to the sender by the state or political subdivision of its nonreceipt of such report, tax return, statement, remittance, or other document.
- (2) If any report, claim, tax return, statement, remittance, or other document is sent by United States registered mail, certified mail or certificate of mailing, a record authenticated by the United States post office of such registration, certification or certificate shall be considered competent evidence that the report, claim, tax return, statement, remittance or other document was delivered to the addressee, and the date of registration, certification or certificate shall be deemed the postmarked date.
- (3) If the date for filing any report, claim, tax return, statement, remittance, or other document falls upon a Saturday, Sunday or legal holiday, the filing shall be considered timely if performed on the next business day. [1967 c 222 § 1.]

Chapter 1.16 GENERAL DEFINITIONS

Section
1.16.050 "Legal holidays".

1.16.050 "Legal holidays". The following are legal holidays: Sunday; the first day of January, commonly called New Year's Day; the twelfth day of February, being the anniversary of the birth of Abraham Lincoln; the third Monday of February, being celebrated as the anniversary of the birth of George Washington; the thirtieth day of May, commonly known as Memorial

Day; the fourth day of July, being the anniversary of the Declaration of Independence; the first Monday in September, to be known as Labor Day; the second Monday of October, to be known as Columbus Day; the eleventh day of November, to be known as Veterans' Day; the fourth Thursday in November, to be known as Thanksgiving Day; the twenty-fifth day of December, commonly called Christmas Day; the day on which any general election is held throughout the state; and any day designated by public proclamation of the chief executive of the state as a legal holiday.

If any of the above specified state legal holidays are also federal legal holidays but observed on different dates, only the state legal holidays shall be recognized as a paid legal holiday for employees of the state and its

political subdivisions.

Whenever any legal holiday, other than Sunday, falls upon a Sunday, the following Monday shall be a legal holiday. [1973 2nd ex.s. c 1 § 1; 1969 c 11 § 1; 1955 c 20 § 1; 1927 c 51 § 1; RRS § 61. Prior: 1895 c 3 § 1; 1891 c 41 § 1; 1888 p 107 § 1.]

Effective date—1969 c 11: "The effective date of this act shall be January 1, 1971." [1969 c 11 § 2.] "this act" refers to the 1969 amendment to this section.

Court business on legal holidays: RCW 2.28.100, 2.28.110. School holidays: RCW 28A.02.061.

TITLE 4 **CIVIL PROCEDURE**

Chapter 4.16 Limitation of action

Chapter 4.16 LIMITATION OF ACTIONS

Section

4.16.090 Action to cancel tax deed.

4.16.090 Action to cancel tax deed. Actions to set aside or cancel any deed heretofore or hereafter issued by any county treasurer after and upon the sale of lands for general, state, county or municipal taxes, or upon the sale of lands acquired by any county on foreclosure of general, state, county or municipal taxes, or for the recovery of any lands so sold, must be brought within three years from and after the date of the issuance of such treasurer's deed. [1949 c 74 § 1; 1907 c 173 § 1; Rem. Supp. 1949 § 162.]

Reviser's note: Transitional proviso omitted. Such proviso reads: " Provided, This act shall not apply to actions not otherwise barred on deeds heretofore issued if the same be commenced within one year after the passage of this act."

Action to cancel treasurer's deed for irrigation district assessments:

RCW 87.03.365.

TITLE 8

EMINENT DOMAIN

Chapters

8.04 Eminent domain by state 8.08 Eminent domain by counties.

Chapter 8.04 EMINENT DOMAIN BY STATE

Section

8.04.090

Order for immediate possession—Payment of tender into court.

8.04.090 Order for immediate possession—Payment of tender into court. In case the state shall require immediate possession and use of the property sought to be condemned, and an order of necessity shall have been granted, and no review has been taken therefrom, the attorney general may stipulate with respondents in accordance with the provisions of this section and RCW 8.04.092 and 8.04.094 for an order of immediate possession and use, and file with the clerk of the court wherein the action is pending, a certificate of the state's requirement of immediate possession and use of the land, which shall state the amount of money offered to the respondents and shall further state that such offer constitutes a continuing tender of such amount. The attorney general shall file a copy of the certificate with the office of program planning and fiscal management, who forthwith shall issue and deliver to him a warrant payable to the order of the clerk of the court wherein the action is pending in a sum sufficient to pay the amount

offered, which shall forthwith be paid into the registry of the court. The court without further notice to respondent shall enter an order granting to the state the immediate possession and use of the property described in the order of necessity, which order shall bind the petitioner to pay the full amount of any final judgment of compensation and damages which may thereafter be awarded for the taking and appropriation of the lands, real estate, premises, or other property described in the petition and for the injury, if any, to the remainder of the lands, real estate, premises, or other property from which they are to be taken by reason of such taking and appropriation, after offsetting against any and all such compensation and damages the special benefits, if any, accruing to such remainder by reason of the appropriation and use by the state of the lands, real estate, premises, or other property described in the petition. The moneys paid into court may at any time after entry of the order of immediate possession, be withdrawn by respondents, by order of the court, as their interests shall appear. [1973 c 106 § 7; 1955 c 213 § 4. Prior: 1951 c 177 § 1; 1925 ex.s. c 98 § 1, part; RRS § 894, part.

Chapter 8.08 EMINENT DOMAIN BY COUNTIES

Section

8.08.110 Tax levy to pay costs.

8.08.110 Tax levy to pay costs. The board of county commissioners is hereby authorized and empowered in aid of the powers granted or prescribed in RCW 8.08-.090 to levy, annually, a tax as large as may be necessary, but not exceeding the rate of one mill on the dollar, upon all the taxable property in the county, such tax to be assessed, levied and collected at the same time and in the same manner as taxes for general county purposes, but the proceeds of said taxes, when collected, shall constitute and be a special fund, applicable solely to the cost of such condemnation, appropriation or disposition, as is mentioned in RCW 8.08.090, and the expenses incident thereto. [1895 c 2 § 2; RRS § 902.]

TITLE 14 **AERONAUTICS**

Chapter

14.08 Municipal airports——1945 act

Chapter 14.08 MUNICIPAL AIRPORTS——1945 ACT

Section

14.08.290 County airport districts authorized.

14.08.290 County airport districts authorized. The establishment of county airport districts is hereby authorized. Written application for the formation of such

a district signed by at least one hundred registered voters, who reside and own real estate in the proposed districts, shall be filed with the board of county commissioners. The board shall immediately transmit the application to the proper registrar of voters for the proposed district who shall check the names, residence and registration of the signers with the records of his office and shall, as soon as possible, certify to said board the number of qualified signers. If the requisite number of signers is so certified, the board shall thereupon place the proposition: "Shall a county airport district be established in the following area: (describing the proposed district)?," upon the ballot for vote of the people of the proposed district at the next election, general or special. If a majority of the voters on such proposition shall vote in favor of the proposition, the board, shall, by resolution, declare the district established. If the requisite number of qualified persons have not signed the application, further signatures may be added and certified until the requisite number have signed and the above procedure shall be thereafter followed.

The area of such district may be the area of the county including incorporated cities and towns, or such portion or portions thereof as the board may determine to be the most feasible for establishing an airport. When established, an airport district shall be a municipality as defined in this chapter and entitled to all the powers conferred by this chapter and exercised by municipal corporations in this state. The airport district is hereby empowered to levy not more than seventy–five cents per thousand dollars of assessed value of the property lying within the said airport district: *Provided, however*, Such levy shall not be made unless first approved at any election called for the purpose of voting on such levy. [1973 1st ex.s. c 195 § 1; 1949 c 194 § 1; 1945 c 182 § 12; Rem. Supp. 1949 § 2722–41.]

Severability——Effective dates and termination dates——Construction——1973 1st ex.s. c 195: See notes following RCW 84.52.043.

TITLE 15

AGRICULTURE AND MARKETING

Chapters

15.08 Horticultural pests and diseases

15.76 Agricultural fairs, youth shows, exhibitions

Chapter 15.08 HORTICULTURAL PESTS AND DISEASES

Sections

15.08.260 Horticultural tax.

15.08.270 Basis for estimating the tax.

15.08.260 Horticultural tax. At the time of making the regular annual tax levy the board of county commissioners of each county shall include a tax, to be known as the "horticultural tax," upon the taxable property of the county in an amount sufficient to meet the expense of inspecting and disinfecting nursery stock, fruits, vegetables, horticultural or agricultural products, and horticultural premises under the provisions of this title. Said tax shall be levied and collected in the same manner as are general taxes and when collected shall be placed in the county current expense fund. [1961 c 11 § 15.08.260. Prior: 1919 c 195 § 3, part; 1915 c 166 § 13, part; RRS § 2851, part.]

15.08.270 Basis for estimating the tax. In estimating the amount to be levied for said horticultural tax the board shall take into consideration the expense of such inspection and disinfection for the ensuing year, and the amount which will be collected under the provisions of this chapter on properties disinfected. [1961 c 11 § 15.08.270. Prior: 1919 c 195 § 3, part; 1915 c 166 § 13, part; RRS § 2851, part.]

Chapter 15.76 AGRICULTURAL FAIRS, YOUTH SHOWS, EXHIBITIONS

Section

15.76.165

Application of counties for capital improvement and maintenance assistance—Exemption of leased property from property taxation.

15.76.165 Application of counties for capital improvement and maintenance assistance—Exemption of leased property from property taxation. Any county which owns or leases property from another governmental agency and provides such property for area or county and district agricultural fair purposes may apply to the director for special assistance in carrying out necessary capital improvements to such property and maintenance of the appurtenances thereto, and in the event such property and capital improvements are leased to any organization conducting an agricultural fair pursuant to chapter 15.76 RCW and chapter 257 of the Laws of 1955, such leasehold and such leased property shall be exempt from real and personal property taxation. [1973 c 117 § 1; 1969 c 85 § 1.]

TITLE 17

WEEDS, RODENTS AND PESTS

Chapters

17.04.250

17.04 Weed districts

17.06 Intercounty weed districts

17.08 Weed extermination areas

17.12 Agricultural pest districts

17.16 Rodents

17.28 Mosquito control districts

Chapter 17.04 WEED DISTRICTS

Sections	
17.04.240	Assessments—Classification of property—Tax levy
17.04.245	Assessment—Tax roll—Collection.

District treasurer—Duties—Fund.

17.04.260 Limit of indebtedness.

17.04.240 Assessments——Classification of property-Tax levy. The directors shall annually determine the amount of money necessary to carry on the operations of the district and shall classify the property therein in proportion to the benefits to be derived from the operations of the district and in accordance with such classification shall prorate the cost so determined and shall levy assessments to be collected with the general taxes of the county. In the event that any bonded or warrant indebtedness pledging tax revenue of the district shall be outstanding on April 1, 1951, the directors may, for the sole purpose of retiring such indebtedness, continue to levy a tax upon all taxable property in the district until such bonded or warrant indebtedness shall have been retired. [1957 c 13 § 2. Prior: 1951 c 107 § 1; 1929 c 125 § 5, part; RRS § 2774–2.]

Validating——1957 c 13: "The provisions of this act are retroactive and any actions or proceedings had or taken under the provisions of RCW 17.04.240, 17.04.250, 17.04.260, 17.08.050, 17.08.060, 17.08.070, 17.08.080, 17.08.090, 17.08.100 or 17.08.110 are hereby ratified, validated and confirmed." [1957 c 13 § 14.]

17.04.245 Assessment—Tax roll—Collection. Such assessments as are made under the provisions of RCW 17.04.240, by the weed district commissioners, shall be spread by the county assessor on the general tax roll in a separate item. Such assessments shall be collected and accounted for with the general taxes, with the terms and penalties thereto attached. [1951 1st ex.s. c 6 § 1.]

17.04.250 District treasurer—Duties—Fund. The county treasurer shall be ex officio treasurer of such district and the county assessor and other county officers shall take notice of the formation of such district and of the tax levy and shall extend the tax on the tax roll against the property liable therefor the same as other taxes are extended, and such tax shall become a general tax against such property, and shall be collected and accounted for as other taxes, with the terms and penalties thereto attached. The moneys collected from such tax shall be paid into a fund to be known as "fund

of weed district ______ of ____ county" (giving the number of district and name of county). All expenses in connection with the operation of such district, including the expenses of initial and annual meetings, shall be paid from such fund, upon vouchers approved by the board of directors of such district. [1957 c 13 § 3. Prior: 1929 c 125 § 5, part; 1921 c 150 § 5; RRS § 2775.]

17.04.260 Limit of indebtedness. No weed district shall contract any obligation in any year in excess of the total of the funds which will be available during the current year from the tax levy made in the preceding year and funds received in the current year from services rendered and from any other lawful source, and funds accumulated from previous years. [1963 c 52 § 1; 1961 c 250 § 9; 1957 c 13 § 4. Prior: 1929 c 125 § 5, part; 1921 c 150 § 8; RRS § 2778.]

Chapter 17.06 INTERCOUNTY WEED DISTRICTS

Section 17.06.060

Directors powers and duties—Taxation—Treasurer—Costs.

17.06.060 Directors powers and duties—Taxation—Treasurer—Costs. The board of directors of an intercounty weed district shall have the same powers and duties as the board of directors of a weed district located entirely within one county, and all the provisions of chapter 17.04 RCW are hereby made applicable to intercounty weed districts: Provided, That in the case of evaluation, assessment, collection, apportionment, and any other allied power or duty relating to taxes in connection with the district, the action shall be performed by the officer or board of the county for that area of the district which is located within his respective county, and all materials, information, and other data and all moneys collected shall be submitted to the proper officer of the county of that part of the district in which the greatest amount of acreage is located. Any power which may be or duty which shall be performed in connection therewith shall be performed by the officer or board receiving such as though only a district in a single county were concerned. All moneys collected from such area constituting a part of such district that should be paid to such district shall be delivered to the principal county treasurer who shall be ex officio treasurer of such district. All other materials, information, or data relating to the district shall be submitted to the district board of directors.

Any costs or expenses incurred under this section shall be borne proportionately by each county involved. [1959 c 205 § 6.]

Chapter 17.08 WEED EXTERMINATION AREAS

Sections 17.08.110 17.08.150

Apportionment of cost of eradication. Weed extermination subdistricts.

17.08.110 Apportionment of cost of eradication. The cost of eradication work performed in any weed extermination area shall be paid in the following manner: One-fourth thereof shall be paid from the weed control fund of the county in which the land is located and the remaining three-fourths by the owner of the land upon which the eradication work is performed: *Provided*, That on crop land the share of the cost to be paid by the owner of the land shall be increased by the board to the full cost of the eradication work, and when prevention of seed production only is required on crop land the board, after due notice of its intention so to do in the manner set out in RCW 17.08.120, shall assess the full cost thereof. [1957 c 13 § 13. Prior: 1953 c 89 § 2; 1937 c 194 § 4, part; RRS § 2778-14, part.]

17.08.150 Weed extermination subdistricts. Whenever the board and the director determine that the extent of noxious weeds on any wild land within the weed extermination area constitutes a danger to adjacent lands, and that the cost of control and prevention of seed production on such wild lands should be shared by such adjacent land as would be benefited thereby, the board may by ordinance establish a weed extermination subdistrict and may include within such subdistrict the wild land on which the control and prevention of seed production work is to be performed and all adjacent lands which will be benefited thereby: Provided, That no more wild land in any weed extermination area shall be included in any weed extermination subdistrict than is determined by the board to be necessary to protect the adjacent crop lands, and in any event, not more than twenty-five percent of the total acreage of the subdistrict.

Such ordinance shall be adopted only after public hearing pursuant to notice by one publication in the official county newspaper at least ten days prior to the date of such hearing, which notice shall include a copy of the proposed ordinance of establishment.

Upon the establishment of the subdistrict the board and the director shall determine the amount of money necessary to carry on the work of control and prevention of seed production of noxious weeds on such lands to prevent spreading and shall classify the property within such subdistrict in proportion to the benefits to be derived and, in accordance with such classification, shall prorate the cost so determined and shall levy assessments to be collected with the general taxes of the county: Provided, That the wild land upon which the work of control and prevention of seed production is to be performed shall be assessed on the same basis as the average benefit per acre but in no event shall wild land bear more than twenty-five percent of the total cost of such control and prevention of seed production: Provided further, That if any weed extermination subdistrict includes any state lands, the state shall be responsible for and perform all necessary seed prevention and control work on such state lands.

The term "land" shall include all rights-of-way which shall pay the same percentage of cost as that charged against the contiguous lands. Any portion of the owner's share of the expense paid out of the county

weed fund, together with any penalty assessed by the board, shall be included on the tax rolls against the land for the current year and collected as other taxes, and it shall be paid into the county weed control fund. [1953 c 89 § 6.]

Chapter 17.12 AGRICULTURAL PEST DISTRICTS

Sections

17.12.010 Pest districts authorized.
17.12.050 Treasurer—Tax levies.
17.12.100 Limit of indebtedness.

17.12.010 Pest districts authorized. For the purpose of destroying or exterminating squirrels, prairie dogs, gophers, moles or other rodents, or of rabbits or any predatory animals that destroy or interfere with the crops, fruit trees, shrubs, valuable plants, fodder, seeds or other agricultural plants or products, thing or pest injurious to any agricultural plant or product, or to prevent the introduction, propagation, growth or increase in number of any of the above described animals, or rodents, the board of county commissioners of any county may create a pest district or pest districts within such county and may enlarge any district containing a lesser territory than the whole county, or reduce any district already created, or combine or consolidate districts or divide, or create new districts from time to time in the manner hereinafter set forth. [1919 c 152 § 1; RRS § 2801.]

17.12.050 Treasurer—Tax levies. The county treasurer shall be ex officio treasurer for each of such districts so formed and the county assessor and other county officers shall take notice of the formation of such district or districts and shall be governed thereby according to the provisions of this chapter. The assessment or the tax levies as hereinafter provided for shall be extended on the tax rolls against the property liable therefor the same as other assessments or taxes are extended, and shall become a part of the general tax against such property and be collected and accounted for the same as other taxes are, with the terms and penalties attached thereto. The moneys so collected shall be held and disbursed as a special fund for such district and shall be paid out only on warrant issued by the county auditor upon voucher approved by the board of county commissioners. [1919 c 152 § 5; RRS § 2805.]

17.12.100 Limit of indebtedness. No district shall be permitted to contract obligations in excess of the estimated revenues for the two years next succeeding the incoming [incurring] of such indebtedness and it shall be unlawful for the county commissioners to approve of any bills which will exceed the revenue to any district which shall be estimated to be received by such district during the next two years. [1919 c 152 § 9; RRS § 2809.]

County budget as limitation on incurring liability: RCW 36.40.100.

Chapter 17.16 RODENTS

Sections

17.16.090 Hearing—Expense to be taxed to land—Limitation.
17.16.100 Entry on tax rolls—Rotating fund.

17.16.090 Hearing—Expense to be taxed to land—Limitation. The board of county commissioners shall meet at the time and place fixed in said notice, and shall examine said statement of expenses, hear testimony if offered, and shall determine that said statement, or so much thereof as is just and correct, shall be established as a tax against the land involved. Said board shall also make an order that the total amount of such expenses so approved shall be a tax on the land on which said work was done after the expiration of ten days from the date of the entry of said order on the minutes of the board, unless sooner paid or unless an appeal be taken as provided in RCW 17.16.110 in which event the same shall become a tax at the time the amount charged shall be determined by the court: Provided, That in no case shall the total expense for the extermination of rodents for any one year charged against any tract of land exceed a sum which in the aggregate shall amount to more than twenty cents per acre or fraction thereof included in the tract. [1921 c 140 § 10; RRS § 2797.]

17.16.100 Entry on tax rolls—Rotating fund. The county treasurer shall enter the amount of such expense according to the order of the board, on the tax rolls against the land for the current year, and the same shall become a part of the general taxes for that year to be collected at the same time and with the same interest and penalties and when so collected the same shall be credited to the rotating fund herein provided for. [1921 c 140 § 11; RRS § 2798.]

Chapter 17.28 MOSQUITO CONTROL DISTRICTS

Sections

signatures.	
17.28.100	Election on proposition to levy tax.
17.28.251	Borrowing money or issuing warrants in anticipation of
	revenue.
17.28.252	Excess levy authorized.
17.28.253	District boundaries for tax purposes.
17.28.255	Classification of property—Assessments.
17.28.257	Assessments—Payment, lien, delinquencies, foreclo-
	sure, etc.
17.28.258	County treasurer—Duties.
17.28.260	General obligation bonds.
17.28.270	Collection, disposition, of revenue—Depository.

Annual certification of assessed valuation.

17.28.100 Election on proposition to levy tax. At the same election there shall be submitted to the voters residing within the district, for their approval or rejection, a proposition authorizing the mosquito control district, if formed, to levy at the earliest time permitted by law on all taxable property located within the mosquito control district a general tax, for one year, of twenty—

five cents per thousand dollars of assessed value in excess of any constitutional or statutory limitation for authorized purposes of the mosquito control district. The proposition shall be expressed on the ballots in substantially the following form:

"ONE YEAR TWENTY-FIVE CENTS PER THOUSAND DOLLARS OF ASSESSED VALUE LEVY

"Shall the mosquito control district, if formed, levy a general tax of twenty-five cents per thousand dollars of assessed value for one year upon all the taxable property within said district in excess of the constitutional and/or statutory tax limits for authorized purposes of the district?

YES		 	 	 																	
NO.						 	 	 									 	 	.	$\overline{\Box}$	9 9

Such proposition to be effective must be approved by a majority of at least three-fifths of the persons voting on the proposition to levy such tax in the manner set forth in Article VII, section 2(a) of the Constitution of this state, as amended by Amendment 59 and as thereafter amended. [1973 1st ex.s c 195 § 2; 1957 c 153 § 10.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

17.28.251 Borrowing money or issuing warrants in anticipation of revenue. A mosquito control district may, prior to the receipt of taxes raised by levy, borrow money or issue warrants of the district in anticipation of revenue, and such warrants shall be redeemed from the first money available from such taxes. [1959 c 64 § 3.]

17.28.252 Excess levy authorized. A mosquito control district shall have the power to levy additional taxes in excess of the constitutional and/or statutory limitations for any of the authorized purposes of such district, not in excess of fifty cents per thousand dollars of assessed value per year when authorized so to do by the electors of such district by a three-fifths majority of those voting on the proposition in the manner set forth in Article VII, section 2(a) of the Constitution of this state, as amended by Amendment 59 and as thereafter amended at such time as may be fixed by the board of trustees for the district, which special election may be called by the board of trustees of the district, at which special election the proposition of authorizing such excess levy shall be submitted in such form as to enable the voters favoring the proposition to vote "Yes" and those opposing thereto to vote "No". Nothing herein shall be construed to prevent holding the foregoing special election at the same time as that fixed for a general election. [1973 1st ex.s. c 195 § 3; 1959 c 64 § 4.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

17.28.253 District boundaries for tax purposes. For the purpose of property taxation and the levying of property taxes the boundaries of the mosquito control

district shall be the established official boundary of such district existing on the first day of September of the year in which the levy is made, and no such levy shall be made for any mosquito control district whose boundaries are not duly established on the first day of September of such year. [1959 c 64 § 5.]

17.28.255 Classification of property—Assessments. The board of trustees shall annually determine the amount of money necessary to carry on the operations of the district and shall classify the property therein in proportion to the benefits to be derived from the operations of the district and in accordance with such classification shall apportion and assess the several lots, blocks, tracts, and parcels of land or other property within the district, which assessment shall be collected with the general taxes of the county or counties. [1959 c 64 § 7.]

17.28.257 Assessments—Payment, lien, delinquencies, foreclosure, etc. The provisions of RCW 36.88.120, 36.88.140, 36.88.150, 36.88.170 and 36.88.180 governing the liens, collection, payment of assessments, delinquent assessments, interest and penalties, lien foreclosure and foreclosed property of county road improvement districts shall govern such matters as applied to mosquito control districts. [1959 c 64 § 9.]

17.28.258 County treasurer—Duties. The county treasurer shall collect all mosquito control district assessments, and the duties and responsibilities herein imposed upon him shall be among the duties and responsibilities of his office for which his bond is given as county treasurer. The collection and disposition of revenue from such assessments and the depositary thereof shall be the same as for tax revenues of such districts as provided in RCW 17.28.270. [1959 c 64 § 10.]

17.28.260 General obligation bonds. A mosquito control district shall have the power to issue general obligation bonds and to pledge the full faith and credit of the district to the payment thereof, for any authorized purpose or purposes of the mosquito control district: Provided, That a proposition authorizing the issuance of such bonds shall have been submitted to the electors of the mosquito control district at a special or general election and assented to by three–fifths of the persons voting on said proposition at said election at which such election the total number of persons voting on such bond proposition shall constitute not less than forty percent of the total number of votes cast within the area of said mosquito control district at the last preceding county or state general election.

General obligation bonds shall bear interest at a rate or rates as authorized by the board of trustees. The various annual maturities shall commence not more than two years from the date of issue of the bonds and shall as nearly as practicable be in such amounts as will, together with the interest on all outstanding bonds of such issue, be met by equal annual tax levies.

Such bonds shall never be issued to run for a longer period than ten years from the date of issue.

The bonds shall be signed by the presiding officer of the board of trustees of the district and shall be attested by the secretary of the board, one of which signatures may be a facsimile signature and the seal of the mosquito control district shall be impressed thereon. Each of the interest coupons shall be signed by the facsimile signatures of said officials. General obligation bonds shall be sold at public sale as provided by law for sale of general obligation bonds of cities of the first class and at a price not less than par and accrued interest.

There shall be levied by the officers or governing body now or hereafter charged by law with the duty of levying taxes in the manner provided by law an annual levy in excess of the constitutional and/or statutory tax limitations sufficient to meet the annual or semiannual payments of the principal and interest on the said bonds maturing as herein provided upon all taxable property within the mosquito control district. [1973 1st ex.s. c 195 § 4; 1970 ex.s. c 56 § 5; 1969 ex.s. c 232 § 65; 1957 c 153 § 26.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Purpose—1970 ex.s. c 56: See note following RCW 39.44.030.

17.28.270 Collection, disposition, of revenue—Depository. All taxes levied under this chapter shall be computed and entered on the county assessment roll and collected at the same time and in the same manner as other county taxes. When collected, the taxes shall be paid into the county treasury for the use of the district.

If the district is in more than one county the treasury of the county in which the district is organized is the depository of all funds of the district.

The treasurers of the other counties shall, at any time, not oftener than twice each year, upon the order of the district board settle with the district board and pay over to the treasurer of the county where the district is organized all money in their possession belonging to the district. The last named treasurer shall give a receipt for the money and place it to the credit of the district. [1957 c 153 § 27.]

17.28.310 Annual certification of assessed valuation. It shall be the duty of the assessor of each county lying wholly or partially within the district to certify annually to the board the aggregate assessed valuation of all taxable property in his county situated in any mosquito control district as the same appears from the last assessment roll of his county. [1957 c 153 § 31.]



TITLE 27

LIBRARIES, MUSEUMS AND HISTORICAL ACTIVITIES

Chapters

27.12 Public libraries

27.16 Intermediate school district circulating libraries

Chapter 27.12 PUBLIC LIBRARIES

Sections	
27.12.050	Rural library districts—Board of library trustees—
	Tax levies.
27.12.060	Rural library districts—Indebtedness—Coupon
	warrants.
27.12.070	Rural library districts—Limitation of indebtedness.
27.12.150	Intercounty rural library districts—Tax levies.
27.12.222	Rural and intercounty districts—Bonds—Excess
	levies.

27.12.050 Rural library districts—Board of library trustees—Tax levies. After the board of county commissioners has declared a rural county library district established, it shall appoint a board of library trustees and provide funds for the establishment and maintenance of library service for the district by making a tax levy on the property in the district of not more than fifty cents per thousand dollars of assessed value per year sufficient for the library service as shown to be required by the budget submitted to the board of county commissioners by the board of library trustees, and by making a tax levy in such further amount as shall be authorized pursuant to RCW 27.12.222 or RCW 84.52-.052 or 84.52.056. Such levies shall be a part of the general tax roll and shall be collected as a part of the general taxes against the property in the district. [1973] 1st ex.s. c 195 § 5; 1955 c 59 § 5. Prior: 1947 c 75 § 11, part; 1943 c 251 § 1, part; 1941 c 65 § 4, part; Rem. Supp. 1947 § 8226-4a, part.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Budget for capital outlays—Accumulation of funds: RCW 27.12.220.

Capital outlays—Bonds—Excess levies: RCW 27.21.222.

27.12.060 Rural library districts—Indebtedness—Coupon warrants. The board of library trustees of this district may contract indebtedness, and evidence it by issuing and selling, at par plus accrued interest not exceeding six percent a year, coupon warrants of the district in such form as the board of library trustees shall determine. Such warrants may be issued in advance of the tax levy. Such warrants, signed by the chairman and the secretary of the board of library trustees, shall be payable at such times as the board of library trustees shall provide not longer than six years from the date thereof.

The warrants shall be payable to bearer, shall have interest coupons attached providing for the payment of interest semiannually on the first day of January and of July, and the issuance thereof shall be recorded in the

office of the county treasurer in a book kept for that purpose. All district warrants of every kind shall outlaw and become void after six years from their maturity date but only if there is money in the proper fund available for their payment within such period.

A rural county library district shall be a public corporation with such powers as are necessary to carry out its functions and for taxation purposes shall have the power vested in municipal corporations for such purposes. [1955 c 59 § 6. Prior: 1947 c 75 § 11, part; 1943 c 251 § 1, part; 1941 c 65 § 4, part; Rem. Supp. 1947 § 8226–4a, part.]

27.12.070 Rural library districts—Limitation of indebtedness. At no time shall the total indebtedness of the district exceed an amount that could be raised by a one dollar per thousand dollars of assessed value levy on the then existing value of the taxable property of the district, as the term "value of the taxable property" is defined in RCW 39.36.015, except as provided in RCW 27.12.222 or RCW 84.52.052 or 84.52.056. The county treasurer of the county in which any rural county library district is created shall receive and disburse all district revenues and collect all taxes levied under this chapter. [1973 1st ex.s. c 195 § 6; 1970 ex.s. c 42 § 2; 1955 c 59 § 7. Prior: 1947 c 75 § 11, part; 1943 c 251 § 1, part; 1941 c 65 § 4, part; Rem. Supp. 1947 § 8226–4a, part.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Severability and effective date——1970 ex.s. c 42: See note following RCW 39.36.015.

Annual appropriations—Control of expenditures: RCW 27.12.240. Capital outlays—Bonds—Excess levies: RCW 27.12.222.

27.12.150 Intercounty rural library districts—Tax levies. Funds for the establishment and maintenance of the library service of the district shall be provided by the boards of county commissioners of the respective counties by means of an annual tax levy on the property in the district of not more than fifty cents per thousand dollars of assessed value per year. The tax levy in the several counties shall be at a uniform rate and shall be based on a budget to be compiled by the board of trustees of the intercounty rural library district who shall determine the uniform tax rate necessary and certify their determination to the respective boards of county commissioners.

Excess levies authorized pursuant to RCW 27.12.222 and RCW 84.52.052 or 84.52.056 shall be at a uniform rate which uniform rate shall be determined by the board of trustees of the intercounty rural library district and certified to the respective boards of county commissioners. [1973 1st ex.s. c 195 § 7; 1955 c 59 § 8; 1947 c 75 § 7; Rem. Supp. 1947 § 8246–7.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Budget for capital outlays——Accumulation of funds: RCW 27.12.220.

Capital outlays—Bonds—Excess levies: RCW 27.12.222.

27.12.222 Rural and intercounty districts— Bonds—Excess levies. In addition to the indebtedness authorized by RCW 27.12.150 and 27.12.070, rural county library districts and intercounty rural library districts may incur indebtedness for capital purposes to the full extent permitted by the Constitution and may issue general obligation bonds to pay therefor not to exceed an amount equal to one-half of one percent of the value of the taxable property within the district, as the term "value of the taxable property" is defined in RCW 39.36.015. Any such indebtedness shall be authorized by resolution of the board of library trustees, and the board of library trustees shall submit the question to the qualified electors of the district for their ratification or rejection whether or not such indebtedness shall be incurred and such bonds issued. Such proposition to be effective must be authorized by an affirmative vote of three-fifths of the electors within the district voting at a general or special election to be held for the purpose of authorizing such indebtedness and bond issue at which election the number of persons voting on the proposition shall constitute not less than forty percent of the total number of votes cast in such taxing district at the last preceding general election. If the voters shall so authorize, the district may levy annual taxes in excess of normal legal limitations to pay the principal and interest upon such bonds as they shall become due. The excess levies mentioned in this section or in RCW 84.52.052 or 84.52.056 may be made notwithstanding anything contained in RCW 27.12.050, 27.12.070 or 27-.12.150 or any other statute pertaining to such library districts. [1970 ex.s. c 42 § 3; 1955 c 59 § 1.]

Severability and effective date——1970 ex.s. c 42: See notes following RCW 39.36.015.

Chapter 27.16 INTERMEDIATE SCHOOL DISTRICT CIRCULATING LIBRARIES

Section

27.16.020

Tax levy for circulating school library fund——Deposit——Payments from fund.

27.16.020 Tax levy for circulating school library fund—Deposit—Payments from fund. Each board of county commissioners may levy a tax not exceeding two and one-half cents per thousand dollars of assessed value for the support of the circulating library in its intermediate school district. The proceeds of the tax collected shall constitute the circulating school library fund for the payment of all bills created by the intermediate school district for the purchase of books and instructional materials and fixtures. The fund shall be deposited in the office of the county treasurer in which other intermediate school district funds are deposited, and shall be payable on order of the intermediate school district board of education. [1973 1st ex.s. c 195 § 8; 1969 ex.s. c 176 § 26; 1955 c 163 § 2; 1909 c 97 p 320 § 2; 1903 c 104 § 28; RRS § 4927. Cf. 1901 c 177 § 14; 1897 c 118 § 107.]

Severability——Effective dates and termination dates——Construction——1973 1st ex.s. c 195: See notes following RCW 84.52.043.

TITLE 28A

COMMON SCHOOL PROVISIONS

Chapters

28A.41 Current state school fund——School district reimbursement programs

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Chapter 28A.41 CURRENT STATE SCHOOL FUND——SCHOOL DISTRICT REIMBURSEMENT PROGRAMS

Section

28A.41.130 Annual distribution of funds according to weighted enrollment.

28A.41.130 Annual distribution of funds according to weighted enrollment. From those funds made available by the legislature for the current use of the common schools, the superintendent of public instruction shall distribute annually as provided in RCW 28A.48.010 to each school district of the state operating a program approved by the state board of education an amount which, when combined with the following revenues, will constitute an equal guarantee in dollars for each weighted pupil enrolled, based upon one full school year of one hundred eighty days, except that for kindergartens one full school year may be ninety days as provided by RCW 28A.58.180:

(1) The receipts from the one percent tax on real estate transactions which may be imposed pursuant to chapter 28A.45 RCW: Provided, That the funds otherwise distributable under this section to any school district in any county which does not impose a tax in the full amount authorized by chapter 28A.45 RCW shall be reduced by five percent; and

(2) One hundred percent of the receipts from public utility district funds distributed to school districts pursuant to RCW 54.28.090; and

(3) One hundred percent of the receipts from federal forest revenues distributed to school districts pursuant to RCW 36.33.110; and

(4) One hundred percent of such other available revenues as the superintendent of public instruction may deem appropriate for consideration in computing state

equalization support.

Notwithstanding any other provision of this chapter, the state shall guarantee to school districts an amount of money from state and local funds, not less than ninety-five percent of the average amount per enrolled student, excluding special levies, which any such district realized from state and local funds during the preceding three school years. [1973 2nd ex.s. c 4 § 1; 1973 1st ex.s. c 195 § 9; 1973 c 46 § 2. See also 1973 1st ex.s. c 195 §§ 136, 137, 138 and 139. Prior: 1972 ex.s. c 124 § 1; 1972

ex.s. c 105 § 2; 1971 ex.s. c 294 § 19; 1969 c 138 § 2; 1969 ex.s. c 223 § 28A.41.130; prior: 1967 ex.s. c 140 § 3; 1965 ex.s. c 171 § 1; 1965 ex.s. c 154 § 2; prior: (i) 1949 c 212 § 1, part; 1945 c 141 § 4, part; 1923 c 96 § 1, part; 1911 c 118 § 1, part; 1909 c 97 p 312 §§ 7-10, part; Rem. Supp. 1949 § 4940-4, part. (ii) 1949 c 212 § 2, part; 1945 c 141 § 5, part; 1909 c 97 p 312 §§ 7–10, part; Rem. Supp. 1949 § 4940-5, part. Formerly RCW 28.41.130.]

Emergency and effective dates——1973 2nd ex.s. c 4: See notes following RCW 84.52.043.

Severability----Effective dates and termination dates-----Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Effective date—Severability—1972 ex.s. c 124: See notes following RCW 28A.44.080.

Effective date—Severability—1972 ex.s. c 105: See notes following RCW 28A.35.010.



Chapter 28A.45 EXCISE TAX ON REAL ESTATE SALES

28A.45.010 "Sale" defined. 28A.45.020 "Seller" defined. 28A.45.030 "Selling price" defined. 28A.45.035 Determining selling price of leases with option to pur-chase—Mining property—Payment, security when selling price not separately stated. 28A.45.040 Duty of counties to make payments to school districts-—Tax on real estate sales in lieu. 28A.45.050 Levy of tax-Rate-—Disposition of proceeds. 28A.45.060 Tax on sale of property located in county. 28A.45.070 Tax is lien on property—Enforcement.
28A.45.080 Tax is seller's obligation—Choice of remedies.
28A.45.090 Payment of tax—Evidence of payment—Recording.
28A.45.100 Interest on delinquent taxes—Reporting sales— Procedures. 28A.45.105 Single family residential property, tax credit when subsequent transfer of within nine months for like property. 28A.45.120 Standards for reporting, application and collection of

28A.45.010 "Sale" defined. As used in this chapter, the term "sale" shall have its ordinary meaning and shall include any conveyance, grant, assignment, quitclaim, or transfer of the ownership of or title to real property, including standing timber, or any estate or interest therein for a valuable consideration, and any contract for such conveyance, grant, assignment, quitclaim, or transfer, and any lease with an option to purchase real property, including standing timber, or any estate or interest therein or other contract under which possession of the property is given to the purchaser, or any other person by his direction, which title is retained by the vendor as security for the payment of the purchase price.

The term shall not include a transfer by gift, devise, or inheritance, a transfer of any leasehold interest other than of the type mentioned above, a cancellation or forfeiture of a vendee's interest in a contract for the sale of real property, whether or not such contract contains a forfeiture clause, or deed in lieu of foreclosure of a mortgage or the assumption by a grantee of the balance owing on an obligation which is secured by a mortgage or deed in lieu of forfeiture of the vendee's interest in a contract of sale where no consideration passes otherwise or the partition of property by tenants in common by agreement or as the result of a court decree, any transfer, conveyance, or assignment of property or interest in property from one spouse to the other in accordance with the terms of a decree of divorce or in fulfillment of a property settlement agreement incident thereto, the assignment or other transfer of a vendor's interest in a contract for the sale of real property, even though accompanied by a conveyance of the vendor's interest in the real property involved, transfers by appropriation or decree in condemnation proceedings brought by the United States, the state or any political subdivision thereof, or a municipal corporation, a mortgage or other transfer of an interest in real property merely to secure a debt, or the assignment thereof, any transfer or conveyance made pursuant to an order of sale by the court in any mortgage or lien foreclosure proceeding or upon execution of a judgment, or deed in

lieu of foreclosure to satisfy a mortgage, a conveyance to the federal housing administration or veterans administration by an authorized mortgagee made pursuant to a contract of insurance or guaranty with the federal housing administration or veterans administration, nor a transfer in compliance with the terms of any lease or contract upon which the tax as imposed by this chapter has been paid or where the lease or contract was entered into prior to the date this tax was first imposed, nor the sale of any grave or lot in an established cemetery, nor a sale by or to the United States, this state or any political subdivision thereof, or a municipal corporation of this state.

The term sale shall not include a transfer to a corporation which is wholly owned by the transferor, his spouse or his children: *Provided*, That if such transferee corporation or such transferor, his spouse, or his children voluntarily transfer the property or the stock, as the case may be, within five years of the exchange, excise taxes shall become due and payable on the original transfer as otherwise provided by law. [1970 ex.s. c 65 § 1; 1969 ex.s. c 223 § 28A.45.010. Prior: 1955 c 132 § 1; 1953 c 94 § 1; 1951 2nd ex.s. c 19 § 1; 1951 1st ex.s. c 11 § 7. Formerly RCW 28.45.010.]

Effective date—Severability—1970 ex.s. c 65: See notes following RCW 82.03.050.

28A.45.020 "Seller" defined. As used in this chapter and in any ordinance enacted pursuant thereto, the term "seller," unless otherwise indicated by the context, shall mean any individual, receiver, assignee, trustee in bankruptcy, trust, estate, firm, copartnership, joint venture, club, company, joint stock company, business trust, municipal corporation, quasi municipal corporation, corporation, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit or otherwise; but it shall not include the United States or the state of Washington. [1969 ex.s. c 223 § 28A.45.020. Prior: 1951 1st ex.s. c 11 § 6. Formerly RCW 28.45.020.]

28A.45.030 "Selling price" defined. As used in this chapter, the term "selling price" means the consideration, including money or anything of value, paid or delivered or contracted to be paid or delivered in return for the transfer of the real property or estate or interest in real property, and shall include the amount of any lien, mortgage, contract indebtedness, or other incumbrance, either given to secure the purchase price, or any part thereof, or remaining unpaid on such property at the time of sale.

The term shall not include the amount of any outstanding lien or incumbrance in favor of the United States, the state, or a municipal corporation for the taxes, special benefits, or improvements. [1969 ex.s. c 223 § 28A.45.030. Prior: 1951 2nd ex.s. c 19 § 2; 1951 1st ex.s. c 11 § 8. Formerly RCW 28.45.030.]

28A.45.035 Determining selling price of leases with option to purchase—Mining property—Payment, security when selling price not separately stated. The state

department of revenue shall provide by rule for the determination of the selling price in the case of leases with option to purchase, and shall further provide that the tax shall not be payable, where inequity will otherwise result, until and unless the option is exercised and accepted. A conditional sale of mining property in which the buyer has the right to terminate the contract at any time, and a lease and option to buy mining property in which the lessee-buyer has the right to terminate the lease and option at any time, shall be taxable at the time of execution only on the consideration received by the seller or lessor for execution of such contract, but the rule shall further provide that the tax due on any additional consideration paid by the buyer and received by the seller shall be paid to the county treasurer (1) at the time of termination, or (2) at the time that all of the consideration due to the seller has been paid and the transaction is completed except for the delivery of the deed to the buyer, or (3) at the time when the buyer unequivocally exercises an option to purchase the property, whichever of the three events occurs first.

The term "mining property" means property containing or believed to contain metallic minerals and sold or leased under terms which require the purchaser or lessor to conduct exploration or mining work thereon and for no other use. The term "metallic minerals" does not include clays, coal, sand and gravel, peat, gypsite, or stone, including limestone.

The state department of revenue shall further provide by rule for cases where the selling price is not separately stated or is not ascertainable at the time of sale, for the payment of the tax at a time when the selling price is ascertained, in which case suitable security may be required for payment of the tax, and may further provide for the determination of the selling price by an appraisal by the county assessor, based on the full and true market value, which appraisal shall be prima facie evidence of the selling price of the real property. [1969 ex.s. c 223 § 28A.45.035. Prior: 1967 ex.s. c 149 § 1; 1959 c 208 § 1; 1951 2nd ex.s. c 19 § 3. Formerly RCW 28.45.035.]

28A.45.040 Duty of counties to make payments to school districts—Tax on real estate sales in lieu. It shall be the duty of the board of county commissioners of each county to pay to each school district a sum equal to seventeen cents per day for each weighted student enrolled, based upon a full school year of one hundred eighty days. The year during which the payments herein required are to be made shall be from the first day of May to the last day of April, inclusive: Provided, That in the event a county levies a tax of not less than one percent on the sales of real estate in the county as permitted and provided for in this chapter and assigns the entire proceeds of one percent or so much as necessary to make the above payment to the county school fund for distribution to the various school districts, there shall be no further liability upon the county for this purpose. [1969 ex.s. c 223 § 28A.45.040. Prior: 1967 ex.s. c 149 § 2; 1965 ex.s. c 171 § 2; 1955 c 187 § 9; 1951 1st ex.s. c 11 § 1. Formerly RCW 28.45.040.]

28A.45.050 Levy of tax—Rate—Disposition of proceeds. The county commissioners of any county are authorized by ordinance to levy an excise tax upon sales of real estate not exceeding one percent of the selling price. The rate of the levy shall be determined annually by the commissioners. The proceeds of the tax provided for in this chapter shall be placed in the county school fund and shall be used exclusively for the support of the common schools: *Provided*, That one percent of the proceeds of the tax provided for herein may be placed in the current expense fund of the county. [1969 ex.s. c 223 § 28A.45.050. Prior: 1953 c 94 § 2; 1951 1st ex.s. c 11 § 2. Formerly RCW 28.45.050.]

28A.45.060 Tax on sale of property located in county. The real estate sales tax provided for herein shall be levied upon each sale of real property located within the county. [1969 ex.s. c 223 § 28A.45.060. Prior: 1951 1st ex.s. c 11 § 5. Formerly RCW 28.45.060.]

28A.45.070 Tax is lien on property—Enforcement. The tax herein provided for and any interest or penalties thereon shall be a specific lien upon each piece of real property sold from the time of sale until the tax shall have been paid, which lien may be enforced in the manner prescribed for the foreclosure of mortgages. [1969 ex.s. c 223 § 28A.45.070. Prior: 1951 1st ex.s. c 11 § 9. Formerly RCW 28.45.070.]

28A.45.080 Tax is seller's obligation—Choice of remedies. The tax levied under this chapter shall be the obligation of the seller and the county treasurer may, at his option, enforce the obligation through an action of debt against the seller or he may proceed in the manner prescribed for the foreclosure of mortgages and resort to one course of enforcement shall not be an election not to pursue the other. [1969 ex.s. c 223 § 28A.45.080. Prior: 1951 1st ex.s. c 11 § 10. Formerly RCW 28.45.080.]

28A.45.090 Payment of tax—Evidence of payment—Recording. The tax hereby imposed shall be paid to and collected by the county treasurer who shall cause a stamp evidencing satisfaction of the lien to be affixed to the instrument of sale or conveyance prior to its recording. A receipt issued by the county treasurer for the payment of the tax imposed under this chapter shall be evidence of the satisfaction of the lien imposed hereunder and may be recorded in the manner prescribed for recording satisfactions of mortgages. No instrument of sale or conveyance evidencing a sale subject to the tax shall be accepted by the county auditor for filing or recording until the tax shall have been paid and the stamp affixed thereto; in case the tax is not due on the transfer, the instrument shall not be so accepted until suitable notation of such fact has been made on the instrument by the treasurer. [1969 ex.s. c 223 § 28A.45.090. Prior: 1951 2nd ex.s. c 19 § 4; 1951 1st ex.s. c 11 § 11. Formerly RCW 28.45.090.]

28A.45.100 Interest on delinquent taxes—Reporting sales—Procedures. The board of county commissioners may provide the rate of interest to be levied against delinquent taxes provided for under this chapter and, subject to RCW 28A.45.120, may prescribe the manner in which sales of real property shall be reported to the county treasurer and the tax paid thereon. The county commissioners, subject to RCW 28A.45.120, may prescribe procedures supplementary to this chapter. [1969 ex.s. c 223 § 28A.45.100. Prior: 1951 1st ex.s. c 11 § 12. Formerly RCW 28.45.100.]

28A.45.105 Single family residential property, tax credit when subsequent transfer of within nine months for like property. Where single family residential property is being transferred as the entire or part consideration for the purchase of other single family residential property and a licensed real estate broker or one of the parties to the transaction accepts transfer of said property, a credit for the amount of the tax paid at the time of the transfer to the broker or party shall be allowed toward the amount of the tax due upon a subsequent transfer of the property by the broker or party if said transfer is made within nine months of the transfer to the broker or party: Provided, That if the tax which would be due on the subsequent transfer from the broker or party is greater than the tax paid for the prior transfer to said broker or party the difference shall be paid, but if the tax initially paid is greater than the amount of the tax which would be due on the subsequent transfer no refund shall be allowed. [1969 ex.s. c 223 § 28A.45.105. Prior: 1967 ex.s. c 149 § 61. Formerly RCW 28.45.105.]

28A.45.120 Standards for reporting, application and collection of tax. The department of revenue is authorized and directed to prescribe minimum standards for uniformity in reporting, application, and collection of the real estate excise tax imposed by this chapter. [1969 ex.s. c 223 § 28A.45.120. Prior: 1967 ex.s. c 149 § 3. Formerly RCW 28.45.120.]



Chapter 28A.48 APPORTIONMENT TO DISTRICTS——DISTRICT ACCOUNTING

Section 28A.48.010 By state superintendent.

28A.48.010 By state superintendent. On or before the last business day of September 1969 and each month thereafter, the superintendent of public instruction shall apportion from the current state school fund and/or the state general fund to the several intermediate school districts of the state the proportional share of the total annual amount due and apportionable to such intermediate school districts for the school districts thereof as follows, except that such apportionment shall not include state collected property tax dedicated to the common school system, as so provided by chapter 195, Laws of 1973 1st ex. sess.:

September	10%
October	8%
November	6.5%
December	8.5%
January	13%
February	13%
March	11%
April	5%
May	5%
June	3%
July	8.5%
August	8.5%

At such time as the state property tax provided for by chapter 195, Laws of 1973 1st ex. sess. is collected, the superintendent of public instruction, based on information provided by the state treasurer, shall apportion from the state general fund to the several intermediate school districts the appropriate share of the state collected property tax due and apportionable to the intermediate school districts for the school districts thereof. The annual amount due and apportionable shall be the amount apportionable for all apportionment credits estimated to accrue to the schools during the apportionment year beginning September first and continuing through August thirty-first. Appropriations made for school districts for each year of a biennium shall be apportioned according to the schedule set forth in this section for the fiscal year starting July 1 of the then calendar year and ending June 30 of the next calendar year. The apportionment from the state general fund for each month shall be an amount which together with the revenues of the current state school fund will equal the amount due and apportionable to the several intermediate school districts during such month: Provided, That any school district may petition the superintendent of public instruction for an emergency advance of funds which may become apportionable to it but not to exceed ten percent of the total amount to become due and apportionable during the school districts apportionment year. The superintendent of public instruction shall determine if the emergency warrants such advance and if the funds are available therefor. If he determines in the affirmative, he may approve such advance and, at the same time, add such an amount to the apportionment for the intermediate school district in which the school district is located: Provided, That the emergency advance of funds and the interest earned by school districts on the investment of temporary cash surpluses resulting from obtaining such advance of state funds shall be deducted by the superintendent of public instruction from the remaining amount apportionable to said districts during that apportionment year in which the funds are advanced. [1974 1st ex.s. c 89 § 1; 1972 ex.s. c 146 § 1; 1970 ex.s. c 15 § 15. Prior: 1969 ex.s. c 184 § 3; 1969 ex.s. c 176 § 108; 1969 ex.s. c 223 § 28A.48.010; prior: 1965 ex.s. c 162 § 1; 1959 c 276 § 3; prior: 1945 c 141 § 3, part; 1923 c 96 § 1; 1911 c 118 § 1; 1909 c 97 p 312 §§ 1, 2, 3; Rem. Supp. 1945 § 4940-3, part. Formerly RCW 28.48.010.]

Reviser's note: For codification of chapter 195, Laws of 1973 1st ex. sess. see notes following RCW 84.52.043.

Effective date—1972 ex.s. c 146: "This 1972 amendatory act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and section 1 shall take effect July 1, 1972, and section 2 shall take effect immediately." [1972 ex.s. c 146 § 3.] Section 1 of this 1972 act is codified as RCW 28A.48.010, declared effective July 1, 1972; section 2 of this 1972 act is codified as RCW 28A.41.175.

Severability——1970 ex.s. c 15: See note following RCW 28A.02.070.

Chapter 28A.51 DISTRICT BONDS FOR LANDS, BUILDINGS AND EQUIPMENT

Sections

28A.51.010 Directors may borrow money, issue bonds——Rate of interest, term, form, sale and redemption.

28A.51.020 Bond election regulations—Bonds, coupons, signatures, seal.

28A.51.010 Directors may borrow money, issue bonds—Rate of interest, term, form, sale and redemption. The board of directors of any school district may borrow money and issue negotiable coupon bonds therefor for the purpose of:

- (1) Funding outstanding indebtedness or bonds theretofore issued; or
- (2) For the purchase of sites for all buildings, playgrounds, physical education and athletic facilities and structures authorized by law or necessary or proper to carry out the functions of a school district; or
- (3) For erecting all buildings authorized by law, including but not limited to those mentioned in subparagraph (2) immediately above or necessary or proper to carry out the functions of a school district, and providing the necessary furniture, apparatus, or equipment therefor; or
 - (4) For any or all of these purposes.

Neither the amount of money borrowed nor bonds issued therefor shall exceed the limitation of indebtedness prescribed by chapter 39.36 RCW, as now or hereafter amended.

Bonds may be issued only when authorized by the vote of the qualified electors of the district as provided by law.

The bonds so issued shall be in such form, for such terms, bear such interest, be sold in such manner, and be payable and redeemable, as the board of directors shall determine in accordance with this chapter and chapter 39.44 RCW. [1970 ex.s. c 42 § 7; 1969 c 142 § 2; 1969 ex.s. c 223 § 28A.51.010. Prior: 1953 c 163 § 1; 1927 c 99 § 1; 1921 c 147 § 1; 1919 c 90 § 12; 1909 c 97 p 324 § 1; RRS § 4941; prior: 1907 c 240 § 7 1/2; 1907 c 101 § 1; 1903 c 153 § 1; 1897 c 118 § 117; 1890 p 45 § 1. Formerly RCW 28.51.010, 28.51.050, part.]

Severability—Effective date—1970 ex.s. c 42: See notes following RCW 39.36.015.

Validation----1969 c 142: See RCW 39.36.900.

28A.51.020 Bond election regulations—Bonds, coupons, signatures, seal. The question whether the bonds shall be issued, as provided in RCW 28A.51.010, shall be determined at an election to be held in the manner prescribed by law for holding annual school elections. Notice therefor to be given in such manner as provided in RCW 29.27.080 shall state the amount of bonds proposed to be issued, time they are to run, and the purpose for which the money is to be used. The ballots must contain the words "Bonds, yes," or "Bonds, no." If a majority of the votes cast at such election are "Bonds, yes," the board of directors must issue such bonds: Provided, That if the amount of bonds to be issued, together with any outstanding indebtedness of the district, exceeds three-eighths of one percent of the value of the taxable property in said district, as the term "value of the taxable property" is defined in RCW 39.36.015, then three-fifths of the votes cast at such election must be "Bonds, yes," before the board of directors is authorized to issue said bonds. Except as otherwise provided for facsimile signatures on bonds and coupons in chapter 39.44 RCW, or as otherwise in this chapter provided, bonds with the coupons shall be signed in the corporate name of the district by the president or chairman of the board of directors thereof and attested by the school district superintendent as secretary of the board. In districts of the first class the corporate seal of the said district shall be affixed to each bond by the school district superintendent thereof. [1970 ex.s. c 42 § 9; 1969 ex.s. c 223 § 28A.51-.020. Prior: 1909 c 97 p 324 § 2; RRS § 4942; prior: 1897 c 118 § 118; 1890 p 46 § 2. Formerly RCW 28.51-.020, 28.51.050, part.]

Severability—Effective date——1970 ex.s. c 42: See notes following RCW 39.36.015.

Chapter 28A.57 ORGANIZATION AND REORGANIZATION OF SCHOOL DISTRICTS

Sections

28A.57.280 Joint school districts—Assessed valuation of district property to be certified.

28A.57.290 Joint school districts—Apportionment of tax to be levied.

28A.57.300 Joint school districts—Levy of tax—Remittance of collections to district treasurer.

28A.57.280 Joint school districts—Assessed valuation of district property to be certified. It shall be the duty of the assessor of each county, a part of which is included within a joint school.district, to certify annually to the auditor of his county and to the auditor of the county to which the joint district belongs, for the board of county commissioners thereof, the aggregate assessed valuation of all taxable property in his county situated in such joint school district, as the same appears from the last assessment roll of his county. [1969 ex.s. c 223 § 28A.57.280. Prior: 1947 c 266 § 30; Rem. Supp. 1947 § 4693–49; prior: 1927 c 286 § 1; 1925 ex.s. c 77 § 8; RRS § 4753–8. Formerly RCW 28.57.280.]

28A.57.290 Joint school districts——Apportionment of tax to be levied. The amount of tax to be levied upon the taxable property of that part of a joint school district lying in one county shall be in such ratio to the whole amount levied upon the property in the entire joint district as the assessed valuation of the property lying in such county bears to the assessed valuation of the property in the entire joint district. After the budget of a joint school district has been prepared in the manner provided by law, the intermediate school district superintendent of the intermediate school district to which the joint school district belongs, after deducting estimated receipts from sources other than district taxation, shall apportion to each county in which the territory of the joint district lies its proportionate share of the estimated expenditures of such joint district, which apportionment shall be made upon the same basis as is herein provided for the apportionment of tax levies. He shall then forward to the county auditor of the county to which the joint school district belongs and to the county auditor of each other county, for the board of county commissioners thereof, a certificate setting forth the sum apportioned to that county, together with copies of the certificates forwarded by him to the aforesaid officers of other counties. [1969 ex.s. c 176 § 135; 1969 ex.s. c 223 § 28A.57.290. Prior: 1947 c 266 § 31; Rem. Supp. 1947 § 4693–50; prior: (i) 1925 ex.s. c 77 § 10; RRS § 4753–10. (ii) 1927 c 286 § 2; RRS § 4753–11. Formerly RCW 28.57.290.]

Rights preserved—Severability—1969 ex.s. c 176: See notes following RCW 28A.21.010.

Remittance of collections to districts—Levy of tax—ceipt of the aforesaid certificate, it shall be the duty of the board of county commissioners of each county to levy on all taxable property of that part of the joint school district which lies within the county a tax sufficient to raise the amount necessary to meet the county's proportionate share of the estimated expenditures of the joint district, as shown by the certificate of the intermediate school district superintendent of the district to which the joint school district belongs. Such taxes shall be levied and collected in the same manner as other taxes are levied and collected, and the proceeds thereof

shall be forwarded quarterly by the treasurer of each county, other than the county to which the joint district belongs, to the treasurer of the county to which such district belongs and shall be placed to the credit of said district. The treasurer of the county to which a joint school district belongs is hereby declared to be the treasurer of such district. [1969 ex.s. c 176 § 136; 1969 ex.s. c 223 § 28A.57.300. Prior: 1947 c 266 § 32; Rem. Supp. 1947 § 4693–51. Formerly RCW 28.57.300.]

Rights preserved—Severability——1969 ex.s. c 176: See notes following RCW 28A.21.010.



TITLE 28B HIGHER EDUCATION

Chapter 28B.60 Community college development districts

Chapter 28B.60 COMMUNITY COLLEGE DEVELOPMENT DISTRICTS

Section

28B.60.110 Special assessment, limitations on—Collection— Excess levy authorization, election on, procedure.

28B.60.110 Special assessment, limitations on— Collection—Excess levy authorization, election on, procedure. The directors of the development district shall be empowered to specially assess land located in the district for the benefits thereto, taking as a base the last equalized assessment for county purposes: Provided. That such assessment shall not exceed one mill upon said assessed valuation without securing authorization by vote of the electors of the district in an election held for that purpose. The directors shall give notice of such an election, for the time and in the manner and form provided, for development district elections. The manner of conducting the voting at such an election, opening and closing the polls, canvassing the votes, certifying the returns, and declaring the results, shall be the same as the elections for the board of county commissioners, except as specifically modified

The special assessment provided for herein shall be due and payable at such time and in such amounts as designated by the district directors, which designation shall be made to the county auditor in writing, and the amount so designated shall be added to the general taxes and entered upon the assessment rolls in his office and collected therewith. [1969 ex.s. c 223 § 28B.60.110. Prior: 1967 c 103 § 12. Formerly RCW 28.86.110.]



TITLE 31 MISCELLANEOUS LOAN AGENCIES

Chapter
31.12 Credit unions
Section
31.12.380 Taxation of credit unions.

Chapter 31.12 CREDIT UNIONS

31.12.380 Taxation of credit unions. Neither a credit union nor its members shall be taxed upon its shares and deposits as property. A credit union shall be taxable upon its real property and tangible personal property, and every credit union shall be termed a mutual institution for savings and neither it nor its property shall be taxable under any law which shall exempt savings banks or institutions for savings from taxation. For all purposes of taxation, the assets represented by the guaranty fund and other reserves, other than reserves for expenses and losses of a credit union, shall be deemed its only permanent capital, and in computing any tax, whether it be property, income, or excise, appropriate adjustment shall be made to give effect to the mutual nature of such credit union. [1943 c 131 § 26 (adding to 1933 c 173 a new section, § 34); Rem. Supp. 1943 § 3923–34.]

TITLE 33

SAVINGS AND LOAN ASSOCIATIONS

Chapter 33.28 Fees and taxes

Chapter 33.28 FEES AND TAXES

Section
33.28.040 Taxation of associations.

33.28.040 Taxation of associations. The fees herein provided for shall be in lieu of all other corporation fees, licenses, or excises for the privilege of doing business, except for business and occupation taxes imposed pursuant to chapter 82.04 RCW, and except for license fees or taxes imposed by a city or town under RCW 82.14A.010, notwithstanding any other provisions of this section.

Neither an association nor its members shall be taxed upon its savings accounts as property. An association shall be taxable upon its real and tangible personal property.

An association is a mutual institution for savings and neither it nor its property shall be taxed under any law which shall exempt banks or other savings institutions from taxation. For all purposes of taxation, the assets represented by the contingent fund and other reserves (other than reserves for expenses and specific losses) of an association shall be deemed its only permanent capital and, in computing any tax, whether property, income, or excise, appropriate adjustments shall be made to give effect to the mutual nature of such association. [1972 ex.s. c 134 § 4; 1970 ex.s. c 101 § 1; 1945 c 235 § 79; Rem. Supp. 1945 § 3717–198. Prior: 1933 c 183 § 86; 1913 c 110 § 17; 1890 p 56 §§ 35, 38.]

Effective date——1972 ex.s. c 134: See RCW 82.14A.900.

Severability——Effective date——1970 ex.s. c 101: See notes following RCW 82.04.430.

City or town license fees or taxes on financial institutions: Chapter 82.14A RCW.



TITLE 35 CITIES AND TOWNS

Chapters

35.07	Disincorporation
35.10	Consolidation and annexation of cities and
	towns
35.13	Annexation of unincorporated areas
35.21	Miscellaneous provisions affecting all cities and
	towns
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Chapter 35.07 DISINCORPORATION

Section

35.07.180 Receiver—Power to levy taxes.

35.07.180 Receiver—Power to levy taxes. In the same manner and to the same extent as the proper authorities of the former city or town could have done had it not been disincorporated, the receiver shall be authorized to levy taxes on all taxable property, to receive the taxes when collected and to apply them together with the proceeds arising from sales to the extinguishment of the obligations of the former city or town.

After all the lawful claims against the former city or town have been paid excepting bonds not yet due, no levy greater than fifty cents per thousand dollars of assessed value shall be made; nor shall the levy be greater than sufficient to meet the accruing interest until the bonds mature. [1973 1st ex.s. c 195 § 11; 1965 c 7 § 35-.07.180. Prior: 1897 c 69 § 10, part; RRS § 8923, part.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Chapter 35.10 CONSOLIDATION AND ANNEXATION OF CITIES AND TOWNS

Section

35.10.315 Adoption of final budget and levy of property taxes.

35.10.315 Adoption of final budget and levy of property taxes. Upon the consolidation of two or more corporations, or the annexation of any city or town after March 1st and prior to the date of adopting the final budget and levying the property tax dollar rate on the first Monday in October for the next calendar year, the legislative body of the consolidated city or the annexing city is authorized to adopt the final budget and to levy

the property tax dollar rate for the consolidated cities or towns and any city or town annexed. [1973 1st ex.s. c 195 § 13; 1969 ex.s. c 89 § 14.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.



Chapter 35.13 ANNEXATION OF UNINCORPORATED AREAS

Section

35.13.270 Road district taxes collected in annexed territory— Disposition.

35.13.270 Road district taxes collected in annexed territory—Disposition. Whenever any territory is annexed to a city which is part of a road district of the county and road district taxes have been levied but not collected on any property within the annexed territory, the same shall when collected by the county treasurer be paid to the city and by the city placed in the city street fund. [1965 c 7 § 35.13.270. Prior: 1957 c 175 § 15; prior: 1951 c 248 § 5, part.]

Chapter 35.21 MISCELLANEOUS PROVISIONS AFFECTING ALL CITIES AND TOWNS

Sections
35.21.430
Utilities——City may pay taxing districts involved after acquisition of private power facilities.
35.21.440
Utilities——Additional payments to school districts having bonded indebtedness.
35.21.450
Utilities——Payment of taxes.
Demonstration Cities and Metropolitan Development
Act——Agreements with federal government—
Scope of authority.

35.21.430 Utilities——City may pay taxing districts involved after acquisition of private power facilities. On and after January 1, 1951, whenever a city or town shall acquire electric generation, transmission and/or distribution properties which at the time of acquisition were in private ownership, the legislative body thereof may each year order payments made to all taxing districts within which any part of the acquired properties are located, in amounts not greater than the taxes, exclusive of excess levies voted by the people and/or levies made for the payment of bonded indebtedness pursuant to the provisions of Article VII, section 2 of the Constitution of this state, as now or hereafter amended, and/or by statutory provision, imposed on such properties in the last tax year in which said properties were in private ownership. [1973 1st ex.s. c 195 § 15; 1965 c 7 § 35.21-.430. Prior: 1951 c 217 § 1.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

35.21.440 Utilities—Additional payments to school districts having bonded indebtedness. In the event any portion of such property shall be situated in any school district which, at the time of acquisition, has an outstanding bonded indebtedness, the city or town may in addition to the payments authorized in RCW 35.21.430, make annual payments to such school district which shall be applied to the retirement of the principal and interest of such bonds. Such payments shall be computed in the proportion which the assessed valuation of utility property so acquired shall bear to the total assessed valuation of the district at the time of the acquisition. [1965 c 7 § 35.21.440. Prior: 1951 c 217 § 2.]

35.21.450 Utilities—Payment of taxes. Annual payments shall be ordered by an ordinance or ordinances of the legislative body. The ordinance shall further order a designated officer to notify in writing the county assessor of each county in which any portion of such property is located, of the city's intention to make such payments. The county assessor shall thereupon enter upon the tax rolls of the county the amount to which any taxing district of the county is entitled under the provisions of RCW 35.21.430 to 35.21.450, inclusive; and upon delivery of the tax rolls to the county treasurer as provided by law, the amount of the tax as hereinbefore authorized and determined shall become due and payable by the city or town the same as real property taxes. [1965 c 7 § 35.21.450. Prior: 1951 c 217 § 3.]

35.21.660 Demonstration Cities and Metropolitan Development Act——Agreements with federal government—Scope of authority. Notwithstanding any other provision of law, all cities shall have the power and authority to enter into agreements with the United States or any department or agency thereof, to carry out the purposes of the Demonstration Cities and Metropolitan Development Act of 1966 (PL 89-754; 80 Stat. 1255), and to plan, organize and administer programs provided for in such contracts. This power and authority shall include, but not be limited to, the power and authority to create public corporations, commissions and authorities to perform duties arising under and administer programs provided for in such contracts and to limit the liability of said public corporations, commissions, and authorities, in order to prevent recourse to such cities, their assets, or their credit. [1971 ex.s. c 177 § 5; 1970 ex.s. c 77 § 1.]

Federal grants and programs: RCW 35.21.725-35.21.755.

Chapter 35.30 UNCLASSIFIED CITIES

Sections 35.30.010

Additional powers.

35.30.020 Sewer systems—Sewer fund.

35.30.030 Assessment, levy and collection of taxes.

35.30.040 Limitation of indebtedness.

35.30.050 Additional indebtedness with popular vote. 35.30.060 Additional indebtedness for municipal utilities.

Elections: Title 29 RCW.

35.30.010 Additional powers. The council, or other legislative body, of all cities within the state of Washington which were created by special charter prior to the adoption of the state Constitution, and which have not since reincorporated under any general statute, shall have, in addition to the powers specially granted by the charter of such cities, the following powers:

- (1) To construct, establish and maintain drains and sewers.
- (2) To impose and collect an annual license not exceeding two dollars on every dog owned or harbored within the limits of the city.

(3) To levy and collect annually a property tax on all property within such city.

(4) To license all shows, exhibitions and lawful games carried on therein; and to fix the rates of license tax upon the same, and to provide for the collection of the same by suit or otherwise.

(5) To permit, under such restrictions as they may deem proper, the construction and maintenance of telephone, telegraph and electric light lines therein.

(6) To impose fines, penalties and forfeitures for any and all violations of ordinances; and for any breach or violation of any ordinance, to fix the penalty by fine or imprisonment or both, but no such fine shall exceed three hundred dollars nor the term of imprisonment exceed three months.

(7) To cause all persons imprisoned for violation of any ordinance to labor on the streets or other public property or works within the city.

(8) To make all such ordinances, bylaws and regulations, not inconsistent with the Constitution and laws of the state of Washington, as may be deemed expedient to maintain the peace, good government and welfare of the city, and to do and perform any and all other acts and things necessary and proper to carry out the purposes of the municipal corporation. [1965 c 7 § 35.30-.010. Prior: 1899 c 69 § 1; RRS § 8944.]

35.30.020 Sewer systems——Sewer fund. The city council of all unclassified cities in this state are authorized to construct a sewer or system of sewers and to keep the same in repair; the cost of such sewer or sewers shall be paid from a special fund to be known as the "sewer fund" to be provided by the city council, which fund shall be created by a tax on all the property within the limits of such city: Provided, That such tax shall not exceed one dollar and twenty-five cents per thousand dollars of the assessed value of all real and personal property within such city for any one year. Whenever it shall become necessary for the city to take or damage private property for the purpose of making or repairing sewers, and the city council cannot agree with the owner as to the price to be paid, the city council may direct proceedings to be taken by law for the condemnation of such property for such purpose. [1973 1st ex.s. c 195 § 18; 1965 c 7 § 35.30.020. Prior: 1899 c 69 § 2; RRS § 8945.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

35.30.030 Assessment, levy and collection of taxes. The city council shall have power to provide by ordinance a complete system for the assessment, levy, and collection of all city taxes. All taxes assessed together with any percentage imposed for delinquency and the cost of collection, shall constitute liens on the property assessed from and after the first day of November each year; which liens may be enforced by a summary sale of such property, and the execution and delivery of all necessary certificates and deeds therefor, under such regulations as may be prescribed by ordinance or by action in any court of competent jurisdiction to foreclose such liens: *Provided*, That any property sold for

taxes shall be subject to redemption within the time and within the manner provided or that may hereafter be provided by law for the redemption of property sold for state and county taxes. [1965 c 7 § 35.30.030. Prior: 1899 c 69 § 3; RRS § 8946.]

35.30.040 Limitation of indebtedness. Whenever it is deemed advisable to do so by the city council thereof, any city having a corporate existence in this state at the time of the adoption of the Constitution thereof is hereby authorized and empowered to borrow money and to contract indebtedness in any other manner for general municipal purposes, not exceeding in amount, together with the existing general indebtedness of the city, the amount of indebtedness authorized by chapter 39.36 RCW, as now or hereafter amended, to be incurred without the assent of the voters. [1965 c 7 § 35-.30.040. Prior: 1890 p 225 § 1; RRS § 9532.]

Construction—1890 p 227: "That when this act comes in conflict with any provision, limitation or restriction in any local or special law or charter existing at the time that the Constitution of the State of Washington was adopted, this statute shall govern and control." [1890 p 227 § 6.] This applies to RCW 35.30.040-35.30.060.

Limitations upon indebtedness: State Constitution Art. 7 § 2 (Amendment 59), Art. 8 § 6 (Amendment 27), Chapter 39.36 RCW, RCW 84.52.050.

35.30.050 Additional indebtedness with popular vote. Any such city may borrow money or contract indebtedness for strictly municipal purposes over the amount specified in RCW 35.30.040, but not exceeding in amount, together with existing general indebtedness, the amount of indebtedness authorized by chapter 39.36 RCW as now or hereafter amended, to be incurred with the assent of the voters, through the council of the city, whenever three-fifths of the voters assent thereto, at an election to be held for that purpose, at such time, upon such reasonable notice, and in the manner presented by the city council, not inconsistent with the general election laws. [1965 c 7 § 35.30.050. Prior: 1890 p 225 § 2; RRS § 9533.]

Elections: Title 29 RCW.

35.30.060 Additional indebtedness for municipal utilities. In addition to the powers granted in RCW 35.30.040 and 35.30.050, any such city, through its council may borrow money or contract indebtedness not exceeding in amount the amount of indebtedness authorized by chapter 39.36 RCW, as now or hereafter amended, for the purpose of supplying the city with water, artificial light, or sewers, when the plants used therefor are owned and controlled by the city, whenever three-fifths of the voters assent thereto at an election to be held for that purpose, according to the provisions of RCW 35.30.050. [1965 c 7 § 35.30.060. Prior: 1890 p 225 § 3; RRS § 9534.]

Chapter 35.31 ACCIDENT CLAIMS AND FUNDS

Section 35.31.060 Tax levy for fund.

35.31.060 Tax levy for fund. The city or town council after the drawing of warrants against the accident fund shall estimate the amount necessary to pay the warrants with accrued interest thereon, and shall levy a tax sufficient to pay that amount not exceeding seventy-five cents per thousand dollars of assessed value. If a single levy of seventy-five cents per thousand dollars of assessed value is not sufficient, an annual levy of seventy-five cents per thousand dollars of assessed value shall be made until the warrants and interest are fully paid. [1973 1st ex.s. c 195 § 19; 1965 c 7 § 35.31.060. Prior: 1909 c 128 § 3; RRS § 9484.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Chapter 35.33 BUDGETS IN SECOND AND THIRD CLASS CITIES AND FIRST CLASS CITIES UNDER 300,000

Section

35.33.135 Revenue estimates——Amount to be raised by ad valorem taxes.

35.33.135 Revenue estimates——Amount to be raised by ad valorem taxes. At a time fixed by the city's or town's ordinance or city charter, not later than the first Monday in October of each year, the chief administrative officer shall provide the city's or town's legislative body with current information on estimates of revenues from all sources as adopted in the budget for the current year, together with estimates submitted by the clerk under RCW 35.33.051. The city's or town's legislative body and the city's or town's administrative officer or his designated representative shall consider the city's or town's total anticipated financial requirements for the ensuing fiscal year, and the legislative body shall determine and fix by ordinance the amount to be raised by ad valorem taxes. Upon adoption of the ordinance fixing the amount of ad valorem taxes to be levied, the clerk shall certify the same to the board of county commissioners as required by RCW 84.52.020. [1969 ex.s. c 95 § 20.]



Chapter 35.56 LOCAL IMPROVEMENTS—FILLING AND DRAINING LOWLANDS—WATERWAYS

Section				
35.56.190	Tax levy-	—General—	Purposes-	Limit

35.56.190 Tax levy—General—Purposes— Limit. For the purpose of raising revenues to carry on any project under this chapter including funds for the payment for the lands taken, purchased, acquired or condemned and the expenses incident to the acquiring thereof, or any other cost or expenses incurred by the city under the provisions of this chapter but not including the cost of actually filling the lands for which the local improvement district was created, a city may levy an annual tax of not exceeding seventy-five cents per thousand dollars of assessed valuation of all property within the city. The city council or commission may create a fund into which all moneys so derived from taxation and moneys derived from rents and issues of the lands shall be paid and against which special fund warrants may be drawn or negotiable bonds issued to meet expenditures under this chapter. [1973 1st ex.s. c 195 § 22; 1965 c 7 § 35.56.190. Prior: 1913 c 16 § 19; RRS § 9467.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Chapter 35.58 METROPOLITAN MUNICIPAL CORPORATIONS

Sections	
35.58.090	Election procedure to form corporation and levy
	tax—Qualified voters—Establishment of corpora-
	tion—First meeting of council.
35.58.440	County assessor's duties.
35.58.450	General obligation bonds——Issuance, sale, form, term, election, payment.

35.58.090 Election procedure to form corporation and levy tax——Qualified voters——Establishment of corporation—First meeting of council. The election on the formation of the metropolitan municipal corporation shall be conducted by the auditor of the central county in accordance with the general election laws of the state and the results thereof shall be canvassed by the county canvassing board of the central county, which shall certify the result of the election to the board of county commissioners of the central county, and shall cause a certified copy of such canvass to be filed in the office of the secretary of state. Notice of the election shall be published in one or more newspapers of general circulation in each component county in the manner provided in the general election laws. No person shall be entitled to vote at such election unless he is a qualified voter under the laws of the state in effect at the time of such election and has resided within the metropolitan area for at least thirty days preceding the date of the election. The ballot proposition shall be in substantially the following form:

"FORMATION OF METROPOLITAN MUNICIPAL CORPORATION

Shall a metropolitan municipal corporation be es-
tablished for the area described in a resolution of
the board of commissioners of county
adopted on the, day of, 19, to
perform the metropolitan functions of
(here insert the title of each of the functions to be
authorized as set forth in the petition or initial
resolution).

YES															
NO.											٠				П

If a majority of the persons voting on the proposition residing within the central city shall vote in favor thereof and a majority of the persons voting on the proposition residing in the metropolitan area outside of the
central city shall vote in favor thereof, the metropolitan
municipal corporation shall thereupon be established
and the board of commissioners of the central county
shall adopt a resolution setting a time and place for the
first meeting of the metropolitan council which shall be
held not later than thirty days after the date of such
election. A copy of such resolution shall be transmitted
to the legislative body of each component city and
county and of each special district which shall be affected by the particular metropolitan functions
authorized.

At the same election there shall be submitted to the voters residing within the metropolitan area, for their approval or rejection, a proposition authorizing the metropolitan municipal corporation, if formed, to levy at the earliest time permitted by law on all taxable property located within the metropolitan municipal corporation a general tax, for one year, of twenty-five cents per thousand dollars of assessed value in excess of any constitutional or statutory limitation for authorized purposes of the metropolitan municipal corporation. The proposition shall be expressed on the ballots in substantially the following form:

"ONE YEAR TWENTY-FIVE CENTS PER THOUSAND DOLLARS OF ASSESSED VALUE LEVY

Shall the metropolitan municipal corporation, if formed, levy a general tax of twenty-five cents per thousand dollars of assessed value for one year upon all the taxable property within said corporation in excess of the constitutional and/or statutory tax limits for authorized purposes of the corporation?

YES														
NO.														\Box

Such proposition to be effective must be approved by a majority of at least three-fifths of the persons voting on the proposition to levy such tax in the manner set forth in Article VII, section 2(a) of the Constitution of this state, as amended by Amendment 59 and as thereafter amended. [1973 1st ex.s. c 195 § 23; 1965 c 7 § 35.58-.090. Prior: 1957 c 213 § 9.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Canvassing the returns, generally: Chapter 29.62 RCW.

Conduct of elections—Canvass: RCW 29.13.040.

Notice of elections: RCW 29.27.080.

35.58.440 County assessor's duties. It shall be the duty of the assessor of each component county to certify annually to the metropolitan council the aggregate assessed valuation of all taxable property in his county situated in any metropolitan municipal corporation as the same appears from the last assessment roll of his county. [1965 c 7 § 35.58.440. Prior: 1957 c 213 § 44.]

35.58.450 General obligation bonds——Issuance, sale, form, term, election, payment. Notwithstanding the limitations of chapter 39.36 RCW and any other statutory limitations otherwise applicable and limiting municipal debt, a metropolitan municipal corporation shall have the power to authorize and to issue general obligation bonds and to pledge the full faith and credit of the corporation to the payment thereof, for any authorized capital purpose of the metropolitan municipal corporation: Provided, That a proposition authorizing the issuance of any such bonds to be issued in excess of three-fourths of one percent of the value of the taxable property therein, as the term "value of the taxable property" is defined in RCW 39.36.015, shall have been submitted to the electors of the metropolitan municipal corporation at a special election and assented to by three-fifths of the persons voting on said proposition at said election at which such election the total number of persons voting on such bond proposition shall constitute not less than forty percent of the total number of votes cast within the area of said metropolitan municipal corporation at the last preceding state general election. Such general obligation bonds may be authorized in any total amount in one or more propositions and the amount of such authorization may exceed the amount of bonds which could then lawfully be issued. Such bonds may be issued in one or more series from time to time out of such authorization but at no time shall the total general indebtedness of the metropolitan municipal corporation exceed five percent of the value of the taxable property therein, as the term "value of the taxable property" is defined in RCW 39.36.015. Both principal of and interest on such general obligation bonds may be made payable from annual tax levies to be made upon all the taxable property within the metropolitan municipal corporation in excess of the constitutional and/or statutory tax limit or may be made payable from any other taxes or any special assessments which the metropolitan municipal corporation may be authorized to levy or from any otherwise unpledged revenue which may be derived from the ownership or operation of properties or facilities incident to the performance of the authorized function for which such bonds are issued or may be made payable from any combination of the foregoing sources. The metropolitan council may include in the principal amount of such bond issue an amount for engineering, architectural, planning, financial, legal, urban design

and other services incident to acquisition or construction solely for authorized capital purposes and may include an amount to establish a guaranty fund for revenue bonds issued solely for capital purposes.

General obligation bonds shall be sold as provided in RCW 39.44.030 and shall mature in not to exceed forty years from the date of issue. The various annual maturities shall commence not more than five years from the date of issue of the bonds and shall as nearly as practicable be in such amounts as will, together with the interest on all outstanding bonds of such issue, be met by equal annual tax levies.

Such bonds shall be signed by the chairman and attested by the secretary of the metropolitan council, one of which signatures may be a facsimile signature and the seal of the metropolitan corporation shall be impressed or imprinted thereon. Each of the interest coupons shall be signed by the facsimile signatures of said officials. General obligation bonds shall be sold at public sale as provided by law for sale of general obligation bonds of cities of the first class at a price not less than par and accrued interest. [1973 1st ex.s. c 195 § 24; 1971 ex.s. c 303 § 9; 1970 ex.s. c 56 § 38; 1970 ex.s. c 42 § 13; 1970 ex.s. c 11 § 1. Prior: 1969 ex.s. c 255 § 17; 1969 ex.s. c 232 § 16; 1967 c 105 § 13; 1965 c 7 § 35.58.450; prior: 1957 c 213 § 45.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Limitations upon indebtedness: State Constitution Art. 7 § 2 (Amendment 59), Art. 8 § 6 (Amendment 27), Chapter 39.36 RCW,

RCW 84.52.050.

Chapter 35.61 METROPOLITAN PARK DISTRICTS

Sections

35.61.100 Indebtedness limit—Without popular vote.
35.61.110 Indebtedness limit—With popular vote.
35.61.210 Park district tax levy—"Park district fund".

35.61.100 Indebtedness limit—Without popular vote. Every metropolitan park district through its board of commissioners may contract indebtedness for park, boulevard, aviation landings, playgrounds and parkway purposes, and the extension and maintenance thereof, not exceeding three-fortieths of one percent of the value of the taxable property in such metropolitan park district, as the term "value of the taxable property" is defined in RCW 39.36.015. [1970 ex.s. c 42 § 14; 1965 c 7 § 35.61.100. Prior: 1943 c 264 § 6; Rem. Supp. 1943 § 6741-6; prior: 1927 c 268 § 1; 1907 c 98 § 6; RRS § 6725.]

Severability—Effective date—1970 ex.s. c 42: See notes following RCW 39.36.015.

35.61.110 Indebtedness limit—With popular vote. Every metropolitan park district may contract indebtedness in excess of three-fortieths of one percent of the value of the taxable property but not exceeding in amount, together with existing indebtedness, two and one-half percent of the value of the taxable property in said district, as the term "value of the taxable property" is defined in RCW 39.36.015, whenever three-fifths of

the voters voting at an election held in the metropolitan park district assent thereto; the election may be either a special or a general election, and the park commissioners of the metropolitan park district may cause the question of incurring such indebtedness, and issuing negotiable bonds of such metropolitan park district, to be submitted to the qualified voters of the district at any time. [1970 ex.s. c 42 § 15; 1965 c 7 § 35.61.110. Prior: 1943 c 264 § 7; Rem. Supp. 1943 § 6741–7; prior: 1907 c 98 § 7; RRS § 6726.]

Severability——Effective date——1970 ex.s. c 42: See notes following RCW 39.36.015.

Limitations upon indebtedness: State Constitution Art. 7 § 2 (Amendment 59), Art. 8 § 6 (Amendment 27), Chapter 39.36 RCW, RCW 84.52.050.

35.61.210 Park district tax levy—"Park district fund". The board of park commissioners may levy or cause to be levied a general tax on all the property located in said park district each year not to exceed seventy-five cents per thousand dollars of assessed value of the property in such park district: Provided, That notwithstanding the provisions of RCW 84.52.050, and RCW 84.52.043 the board is hereby authorized to levy a general tax in excess of seventy-five cents per thousand dollars of assessed value when authorized so to do at a special election conducted in accordance with and subject to all the requirements of the Constitution and laws of the state now in force or hereafter enacted governing the limitation of tax levies. The board is hereby authorized to call a special election for the purpose of submitting to the qualified voters of the park district a proposition to levy a tax in excess of the seventy-five cents per thousand dollars of assessed value herein specifically authorized. The manner of submitting any such proposition, of certifying the same, and of giving or publishing notice thereof, shall be as provided by law for the submission of propositions by cities or towns. The board shall include in its general tax levy for each year a sufficient sum to pay the interest on all outstanding bonds and may include a sufficient amount to create a sinking fund for the redemption of all outstanding bonds. The levy shall be certified to the proper county officials for collection the same as other general taxes and when collected, the general tax shall be placed in a separate fund in the office of the county treasurer to be known as the "metropolitan park district fund" and paid out on warrants. [1973 1st ex.s. c 195 § 25; 1965 c 7 § 35.61.210. Prior: 1951 c 179 § 1; prior: (i) 1943 c 264 § 10, part; Rem. Supp. 1943 § 6741-10, part; prior: 1909 c 131 § 4; 1907 c 98 § 10; RRS § 6729. (ii) 1947 c 117 § 1; 1943 c 264 § 5; Rem. Supp. 1947 § 6741–5; prior: 1925 ex.s. c 97 § 1; 1907 c 98 § 5; RRS §

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Limitation on levies: State Constitution Art. 7 § 2 (Amendment 59), RCW 84.52.050.

Chapter 35.81 URBAN RENEWAL LAW

Section

35.81.120 Property of municipality exempt from process and taxes.

35.81.120 Property of municipality exempt from process and taxes. (1) All property of a municipality, including funds, owned or held by it for the purposes of this chapter, shall be exempt from levy and sale by virtue of an execution, and no execution or other judicial process shall issue against the same nor shall judgment against a municipality be a charge or lien upon such property: *Provided*, That the provisions of this section shall not apply to, or limit the right of, obligees to pursue any remedies for the enforcement of any pledge or lien given pursuant to this chapter by a municipality on its rents, fees, grants, or revenues from urban renewal projects.

(2) The property of a municipality, acquired or held for the purposes of this chapter, is declared to be public property used for essential public and governmental purposes and such property shall be exempt from all taxes of the municipality, the county, the state, or any political subdivision thereof: *Provided*, That such tax exemption shall terminate when the municipality sells, leases, or otherwise disposes of such property in an urban renewal area to a purchaser or lessee which is not a public body or other organization normally entitled to tax exemption with respect to such property. [1965 c 7 § 35.81.120. Prior: 1957 c 42 § 12.]

Chapter 35.82 HOUSING AUTHORITIES LAW

Section

35.82.210 Tax exemption and payments in lieu of taxes.

35.82.210 Tax exemption and payments in lieu of taxes. The property of an authority is declared to be public property used for essential public and governmental purposes and such property and an authority shall be exempt from all taxes and special assessments of the city, the county, the state or any political subdivision thereof: Provided, however, That in lieu of such taxes an authority may agree to make payments to the city or the county or any such political subdivision for improvements, services and facilities furnished by such city, county or political subdivision for the benefit of a housing project, but in no event shall such payments exceed the amount last levied as the annual tax of such city, county or political subdivision upon the property included in said project prior to the time of its acquisition by the authority. [1965 c 7 § 35.82.210. Prior: 1939 c 23 § 22; RRS § 6889–22. Formerly RCW 74.24.210.]



TITLE 35A

OPTIONAL MUNICIPAL CODE

Chapters

35A.31 Accident claims and funds.

35A.40 Fiscal provisions applicable to code cities.

35A.84 Taxation—Property.

Chapter 35A.31 ACCIDENT CLAIMS AND FUNDS

Section

35A.31.070 Tax levy for fund.

35A.31.070 Tax levy for fund. The legislative body of the code city, after the drawing of warrants against the accident fund, shall estimate the amount necessary to pay the warrant with accrued interest thereon and may appropriate and transfer money from the contingency fund sufficient therefor, or if there is not sufficient money in the contingency fund the legislative body shall levy a tax sufficient to pay all or such unpaid portion of any judgment not exceeding seventy-five cents per thousand dollars of assessed value. If a single levy of seventy-five cents per thousand dollars of assessed value is not sufficient, and if other moneys are not available therefor, an annual levy of seventy-five cents per thousand dollars of assessed value shall be made until the warrants and interest are fully paid. [1973 1st ex.s. c 195 § 27; 1967 ex.s. c 119 § 35A.31.070.]

Severability——Effective dates and termination dates——Construction——1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Chapter 35A.40 FISCAL PROVISIONS APPLICABLE TO CODE CITIES

Section

35A.40.090 Limitation on indebtedness.

35A.40.090 Limitation on indebtedness. No code city shall incur an indebtedness exceeding three-fourths of one percent of the value of the taxable property in such city without the assent of three-fifths of the voters therein voting at an election to be held for that purpose nor, with such assent, to exceed two and one-half percent of the value of the taxable property therein except as otherwise provided in chapter 39.36 RCW and subject to the provisions of this chapter and shall have the authority and be subject to the constitutional and/or statutory limitations relating to levy of taxes. The term "value of the taxable property" shall have the meaning set forth in RCW 39.36.015. [1973 1st ex.s. c 195 § 29; 1970 ex.s. c 42 § 16; 1967 ex.s. c 119 § 35A.40.090. Cf. 1973 1st ex.s. c 195 § 141.]

Severability——Effective dates and termination dates——Construction——1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Severability and effective date—1970 ex.s. c 42: See note following RCW 39.36.015.

Chapter 35A.84 TAXATION—PROPERTY

Sections

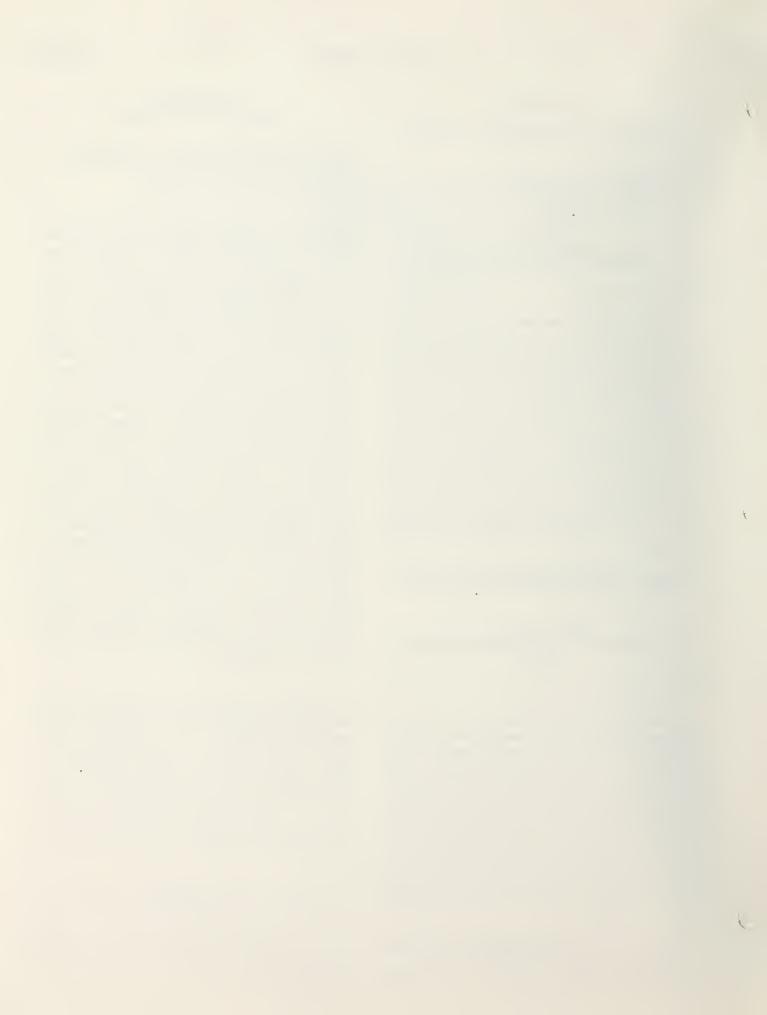
35A.84.010 Procedure and rules relating to ad valorem taxes. 35A.84.020 Assessment for and collection of ad valorem taxes.

35A.84.030 Ex officio collector of code city taxes.

35A.84.010 Procedure and rules relating to ad valorem taxes. The taxation of property in code cities shall be governed by general provisions of the law including, but not limited to, the provisions of: (1) Chapter 84.09 RCW, relating to the time for establishment of official boundaries of taxing districts on the first day of March of each year; (2) chapter 84.12 RCW relating to the assessment and taxation of public utilities; (3) chapter 84.16 RCW, relating to the apportionment of taxation on private car companies; (4) chapter 84.20 RCW, relating to the taxation of easements of public utilities; (5) chapter 84.24 RCW, relating to the reassessment of property; (6) chapter 84.36 RCW, relating to property subject to taxation and exemption therefrom; (7) chapter 84.40 RCW relating to the listing of property for assessment; (8) chapter 84.41 RCW, relating to reevaluation of property; (9) chapter 84.44 RCW, relating to the taxable situs of personalty; (10) chapter 84.48 RCW, relating to the equalization of assessments; (11) chapter 84.52 RCW, relating to the levy of taxes, both regular and excess; (12) chapter 84.56 RCW, relating to the collection of taxes; (13) chapter 84.60 RCW, relating to the lien of taxes and the priority thereof; (14) chapter 84.69 RCW, relating to refunds and claims therefor against the code city; and (15) RCW 41.16.060, relating to taxation for firemen's pension fund. [1967 ex.s. c 119 § 35A.84.010.]

35A.84.020 Assessment for and collection of ad valorem taxes. For the purpose of assessment of all property in all code cities, other than code cities having a population of more than twenty thousand inhabitants, the county assessor of the county wherein such code city is situated shall be the ex officio assessor, and as to the code cities having a population of more than twenty thousand inhabitants such county assessor shall perform the duties as provided in RCW 36.21.020. [1967 ex.s. c 119 § 35A.84.020.]

35A.84.030 Ex officio collector of code city taxes. The treasurer of the county wherein a code city is situated shall be the ex officio collector of such code city's taxes and give bond, and account for the city's funds as provided in chapter 36.29 RCW. [1967 ex.s. c 119 § 35A.84.030.]



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Chapter 36.13 CLASSIFICATION OF COUNTIES

Television reception improvement districts

County road improvement districts

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36.88

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36.13.010 Counties classified by population.

36.13.010 Counties classified by population. The several counties of the state are classified by population as follows: Counties containing a population of five hundred thousand or more shall be known as class AA counties; counties containing a population of two hundred ten thousand or more shall be known as class A counties; counties containing a population of one hundred twenty-five thousand and less than two hundred ten thousand shall be known as counties of the first class; counties containing a population of seventy thousand and less than one hundred twenty-five thousand shall be known as counties of the second class; counties containing a population of forty thousand and less than seventy thousand shall be known as counties of the third class; counties containing a population of eighteen thousand and less than forty thousand shall be known as counties of the fourth class; counties containing a population of twelve thousand and less than eighteen thousand shall be known as counties of the fifth class; counties containing a population of eight thousand and less than twelve thousand shall be known as counties of the sixth class; counties containing a population of five thousand and less than eight thousand shall be known as counties of the seventh class; counties containing a population of three thousand three hundred and less than five thousand shall be known as counties of the eighth class; counties containing a population of less than three thousand three hundred shall be known as counties of the ninth class. [1963 c 4 § 36.13.010. Prior: 1953 c 22 § 1; 1941 c 26 § 1; 1933 c 136 § 1; 1925 ex.s. c 148 § 1; 1919 c 168 § 1; 1917 c 88 § 1; 1901 c 136 § 1; 1890 p 302 § 1; Rem. Supp. 1941 § 4200–1a.]

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Public bodies, meetings: RCW 42.30.030, 42.30.060, 42.30.110.
Public hospital district superintendent: Chapter 70.44 RCW.
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Superintendent of poor farm, dead bodies, superintendent to surrender for dissection purposes: RCW 68.08.070.

Supervisor of elections, duties relating to

hospital district elections: Chapter 70.44 RCW.

P.U.D. elections: RCW 54.04.060.

Support of dependent children, officials to charge no fees in connection with: RCW 74.20.300.

Surveyor to determine town boundaries: RCW 35.27.040.

Tax commission to advise: Chapter 84.08 RCW.

Tax commission to distribute laws to: RCW 84.08.110.

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Unclaimed money and property in hands of public officer, disposition: Chapter 63.28 RCW.

Vacancies in county offices, how filled: State Constitution Art. 11 § 6. Voting machines

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violations by, penalties: Chapter 29.85 RCW.

Weed supervisor: Chapter 17.08 RCW.

36.16.010 Time of election. The election of county and precinct officers shall be held on the Tuesday next following the first Monday in November, 1922; and every four years thereafter on the Tuesday next following the first Monday in November, and all such elective county and precinct officers shall after midnight, June 11, 1919, be elected at the time herein specified: *Provided*, That if a vacancy occur during the first biennium after any such election, an election to fill such vacancy for the unexpired term shall be held at the next succeeding general election. [1963 c 4 § 36.16.010. Prior: 1919 c 175 § 2; RRS § 4030.]

36.16.020 Term of county and precinct officers. The term of office of all county and precinct officers shall be four years and until their successors are elected and qualified and shall begin on the second Monday in January following the election: *Provided*, That this section and RCW 36.16.010 shall not apply to county commissioners: *Provided further*, That this section shall not apply to county superintendents elected in 1962. [1963 c 4 § 36.16.020. Prior: 1959 c 216 § 2; 1919 c 175 § 1; 1886 p 101 § 2; Code 1881 § 3153; 1877 p 330 § 2; 1871 p 35 § 3; 1867 p 7 § 4; RRS § 4029.]

36.16.030 Elective county officers enumerated. In every county there shall be elected from among the qualified voters of the county a county assessor, a county auditor, a county clerk, a county coroner, three county commissioners, a county prosecuting attorney, a county sheriff and a county treasurer: *Provided*, That in counties of the fourth, fifth, sixth, seventh, eighth, and ninth classes no coroner shall be elected and the prosecuting attorney shall be ex officio coroner: *Provided further*, That in ninth class counties no county auditor or assessor shall be elected and the county clerk shall be ex officio county auditor, and the county treasurer shall be ex officio county assessor. [1963 c 4 § 36.16.030. Prior:

1955 c 157 § 5; prior: (i) Code 1881 § 2707; 1869 p 310 § 1–3; 1863 p 549 § 1–3; 1854 p 424 § 1–3; RRS § 4083. (ii) Code 1881 § 2738; 1863 p 552 § 1; 1854 p 426 § 1; RRS § 4106. (iii) 1891 c 5 § 1; RRS § 4127. (iv) 1890 p 478 § 1; 1886 p 164 § 1; 1883 p 39 § 1; Code 1881 § 2752; 1869 p 402 § 1; 1854 p 428 § 1; RRS § 4140. (v) 1943 c 139 § 1; Code 1881 § 2766; 1863 p 557 § 1; 1854 p 434 § 1; Rem. Supp. 1949 § 4155. (vi) Code 1881 § 2775, part; 1863 p 559 § 1, part; 1854 p 436 § 1, part; RRS § 4176, part. (vii) 1933 c 136 § 2; 1925 ex.s. c 148 § 2; RRS § 4200–2a. (viii) 1937 c 197 § 1; 1933 c 136 § 3; 1925 ex.s. c 148 § 3; RRS § 4200–3a. (ix) 1937 c 197 § 2; 1933 c 136 § 4; 1925 ex.s. c 148 § 4; RRS § 4200–4a. (x) 1927 c 37 § 1; 1890 p 304 § 2; RRS § 4205–1.]

36.16.032 Offices of auditor and clerk may be combined in eighth class counties—Salary. The office of county auditor may be combined with the office of county clerk in counties of the eighth class by unanimous resolution of the board of county commissioners passed thirty days or more prior to the first day of filing for the primary election for county offices. The salary of such office of county clerk combined with the office of county auditor shall be nine thousand four hundred dollars.

Beginning January 1, 1974, the salary of such office shall be ten thousand three hundred dollars. The county legislative authority of such county is authorized to increase or decrease the salary of such office: *Provided*, That the legislative authority of the county shall not reduce the salary of any official below the amount which such official was receiving on January 1, 1973. [1973 1st ex.s. c 88 § 1; 1972 ex.s. c 97 § 1; 1967 ex.s. c 77 § 1; 1963 c 164 § 2; 1963 c 4 § 36.16.032. Prior: 1957 c 219 § 4.]

36.16.040 Oath of office. Every person elected to county office shall before he enters upon the duties of his office take and subscribe an oath or affirmation that he will faithfully and impartially discharge the duties of his office to the best of his ability. This oath, or affirmation, shall be administered and certified by an officer authorized to administer oaths, without charge therefor. [1963 c 4 § 36.16.040. Prior: 1955 c 157 § 6; prior: (i) Code 1881 § 2666; 1869 p 303 § 4; 1863 p 541 § 4; 1854 p 420 § 4; RRS § 4045. (ii) Code 1881 § 2708, part; 1869 p 310 § 4, part; 1863 p 549 § 4, part; 1854 p 424 § 4, part; RRS § 4984, part. (iii) 1943 c 249 § 1; Code 1881 § 2739; 1863 p 553 § 2, part; 1854 p 426 § 2; Rem. Supp. 1943 § 4107. (iv) 1886 p 61 § 4, part; 1883 p 73 § 9, part; Code 1881 § 2163, part; 1877 p 246 § 5, part; 1863 p 408 § 3, part; 1860 p 334 § 3, part; 1858 p 12 § 3, part; 1854 p 417 § 3, part; RRS § 4129, part. (v) 1897 c 71 § 44; 1893 c 124 § 46; Code 1881 § 2753; 1854 p 428 § 2; RRS § 4141. (vi) Code 1881 § 2774; 1863 p 558 § 9; 1854 p 435 § 9; RRS § 4156. (vii) Code 1881 § 2775, part; 1863 p 559 § 1, part; 1854 p 436 § 1, part; RRS § 4176, part. (viii) Code 1881 § 2096; 1869 p 374 § 18; RRS § 4231. (ix) 1909 c 97 p 280 § 1, part; 1903 c 104 § 13, part; 1899 c 142 § 5, part; 1897 c 118 § 30, part; 1890 p 355 § 10, part; Code 1881 § 3170, part;

RRS § 4767, part. (x) 1925 ex.s. c 130 § 55; 1891 c 140 § 46; 1890 p 548 § 50; RRS § 11138.]

Appraisers of damage done by swine, oaths of: RCW 16.12.050. Election officials, oaths of office: RCW 29.45.080–29.45.110. Examiner of titles, oath of: RCW 65.12.090. Health officer, seaports, oath of: RCW 70.16.010. Registration officers, oaths of: RCW 29.07.050.

36.16.050 Official bonds. Every county official before he enters upon the duties of his office shall furnish a bond conditioned that he will faithfully perform the duties of his office and account for and pay over all money which may come into his hands by virtue of his office, and that he, or his executors or administrators, will deliver to his successor safe and undefaced all books, records, papers, seals, equipment, and furniture belonging to his office. Bonds of elective county officers shall be as follows:

Assessor: Amount to be fixed and sureties to be approved by proper county legislative authority;

Auditor: Amount to be fixed at not less than ten thousand dollars and sureties to be approved by the

proper county legislative authority;

Clerk: Amount to be fixed in a penal sum not less than double the amount of money liable to come into his hands and sureties to be approved by the judge or a majority of the judges presiding over the court of which he is clerk: *Provided*, That the maximum bond fixed for the clerk shall not exceed in amount that required for the treasurer in a county of that class;

Coroner: Amount to be fixed at not less than five thousand dollars with sureties to be approved by the

proper county legislative authority;

Members of the proper county legislative authority: Sureties to be approved by the county clerk and the amounts to be:

- (1) In class A, AA, counties and first class counties twenty-five thousand dollars;
- (2) In second class counties, twenty-two thousand five hundred dollars;
 - (3) In third class counties, twenty thousand dollars;
 - (4) In fourth class counties, fifteen thousand dollars;
 - (5) In fifth class counties, ten thousand dollars;
- (6) In sixth class counties, seven thousand five hundred dollars;
- (7) In seventh and eighth class counties, five thousand dollars;
 - (8) In ninth class counties, two thousand dollars;

Prosecuting attorney: In the amount of five thousand dollars with sureties to be approved by the proper county legislative authority;

Sheriff: Amount to be fixed and bond approved by the proper county legislative authority at not less than five thousand nor more than fifty thousand dollars; surety to be a surety company authorized to do business in this state;

Treasurer: Sureties to be approved by the proper county legislative authority and the amounts to be fixed by the proper county legislative authority at double the amount liable to come into the treasurer's hands during his term, the maximum amount of the bond, however, not to exceed:

- (1) In class A, AA, counties, two hundred fifty thousand dollars;
- (2) In first class counties, two hundred thousand dollars;
- (3) In second, third and fourth class counties, one hundred fifty thousand dollars;
- (4) In all other counties, one hundred thousand dollars.

The treasurer's bond shall be conditioned that all moneys received by him for the use of the county shall be paid as the proper county legislative authority shall from time to time direct, except where special provision is made by law for the payment of such moneys, by order of any court, or otherwise, and for the faithful discharge of his duties.

Bonds for other than elective officials, if deemed necessary by the proper county legislative authority, shall be in such amount and form as such legislative authority shall determine.

In the approval of official bonds, the chairman may act for the board of county commissioners if it is not in session. [1971 c 71 § 1; 1969 ex.s. c 176 § 91; 1963 c 4 § 36.16.050. Prior: 1955 c 157 § 7; prior: (i) 1895 c 53 § 1; RRS § 70. (ii) 1895 c 53 § 2, part; RRS § 71, part. (iii) 1921 c 132 § 1, part; 1893 c 75 § 7, part; RRS § 4046, part. (iv) Code 1881 § 2708, part; 1869 p 310 § 4, part; 1863 p 549 § 4, part; 1854 p 424 § 4, part; RRS § 4084, part. (v) 1943 c 249 § 1, part; Code 1881 § 2739, part; 1863 p 553 § 2, part; 1854 p 426 § 2, part; Rem. Supp. 1943 § 4107, part. (vi) 1886 p 61 § 4, part; 1883 p 73 § 9, part; Code 1881 § 2163, part; 1877 p 246 § 5, part; 1863 p 408 § 3, part; 1860 p 334 § 3, part; 1858 p 12 § 3, part; 1854 p 417 § 3, part; RRS 4129, part. (vii) 1897 c 71 § 44, part; 1893 p 124 § 46, part; Code 1881 § 2753, part; 1854 p 428 § 2, part; RRS § 4141, part. (viii) 1943 c 139 § 1, part; Code 1881 § 2766, part; 1863 p 557 § 1, part; 1854 p 434 § 1, part; Rem. Supp. 1943 § 4155, part. (ix) Code 1881 § 2775, part; 1863 p 559 § 1, part; 1854 p 436 § 1, part; RRS § 4176, part. (x) 1909 c 97 p 280 § 1, part; 1903 c 104 § 13, part; 1899 c 142 § 5, part; 1897 c 118 § 30, part; 1890 p 355 § 10, part; Code 1881 § 3170, part; RRS § 4767, part. (xi) 1890 p 35 § 5, part; RRS § 9934, part. (xii) 1925 ex.s. c 130 § 55, part; 1891 c 140 § 46, part; 1890 p 548 § 50, part; RRS § 11138, part.]

Auditor as registrar of titles, bond for: RCW 65.12.055.

Examiner of titles, bond: RCW 65.12.090.

Health officer, seaports, bond: RCW 70.16.010.

Public officers, official bonds, Code of 1881, county application: RCW 42.08.010-42.08.050.

Public officers, official bonds, 1890 act, county application: RCW 42-.08.060-42.08.170.

36.16.060 Place of filing oaths and bonds. Every county officer, before entering upon the duties of his office, shall file his oath of office in the office of the county auditor and his official bond in the office of the county clerk: *Provided*, That the official bond of the county clerk, after first being recorded by the county auditor, shall be filed in the office of the county treasurer.

Oaths and bonds of deputies shall be filed in the offices in which the oaths and bonds of their principals are required to be filed. [1963 c 4 § 36.16.060. Prior: 1955 c 157 § 8; prior: (i) 1895 c 53 § 2, part; RRS § 71, part. (ii) 1890 p 35 § 5, part; RRS § 9934, part.]

36.16.070 Deputies and employees. In all cases where the duties of any county office are greater than can be performed by the person elected to fill it, the officer may employ deputies and other necessary employees with the consent of the board of county commissioners. The board shall fix their compensation and shall require what deputies shall give bond and the amount of bond required from each. The sureties on deputies' bonds must be approved by the board and the premium therefor is a county expense.

A deputy may perform any act which his principal is authorized to perform. The officer appointing a deputy or other employee shall be responsible for the acts of his appointees upon his official bond and may revoke each appointment at pleasure. [1969 ex.s. c 176 § 92; 1963 c 4 § 36.16.070. Prior: 1959 c 216 § 3; 1957 c 219 § 2; prior: (i) Code 1881 § 2716; 1869 p 312 § 10; 1863 p 550 § 7; 1854 p 425 § 7; RRS § 4093. (ii) Code 1881 § 2741; 1863 p 553 § 4; 1854 p 427 § 4; RRS § 4108. (iii) Code 1881 § 2767, part; 1871 p 110 § 1, part; 1863 p 557 § 2, part; 1854 p 434 § 2, part; RRS § 4160, part. (iv) 1905 c 60 § 1; RRS § 4177. (v) 1905 c 60 § 2; RRS § 4178. (vi) 1905 c 60 § 3; RRS § 4179. (vii) 1949 c 200 § 1, part; 1945 c 87 § 1, part; 1937 c 197 § 3, part; 1925 ex.s. c 148 § 6, part; Rem. Supp. 1949 § 4200–5a, part. (viii) 1943 c 260 § 1; Rem. Supp. 1943 § 4200–5b.]

County clerk, deputies of: Chapter 2.32 RCW.

36.16.087 Deputies and employees—County treasurer—Prior deeds validated. In all cases in which the county treasurer of any county in the state of Washington shall have executed a tax deed or deeds prior to February 21, 1903, either to his county or to any private person or persons or corporation whomsoever, said deed or deeds shall not be deemed invalid by reason of the county treasurer who executed the same not having affixed a seal of office to the same, or having affixed a seal not an official seal; nor shall said deed or deeds be deemed invalid by reason of the fact that at the date of the execution of said deed or deeds there was in the state of Washington no statute providing for an official seal for the office of county treasurer. [1963 c 4 § 36.16.087. Prior: 1903 c 15 § 2; RRS § 4126. Formerly RCW 36.16.080.]

36.16.090 Office space. The boards of county commissioners of the several counties of the state shall provide a suitable furnished office for each of the county officers in their respective courthouses. [1963 c 4 § 36-16.090. Prior: 1893 c 82 § 1; Code 1881 § 2677; 1869 p 306 § 15; 1854 p 422 § 15; RRS § 4032. SLC-RO-14.]

County superintendent of schools, office, office supplies: RCW 28A.21.120.

36.16.100 Offices to be open certain days and hours. All county and precinct offices shall be kept open for the transaction of business during such days and hours as the board of county commissioners shall by resolution prescribe. [1963 c 4 § 36.16.100. Prior: 1955 ex.s. c 9 § 2; prior: 1951 c 100 § 1; 1941 c 113 § 1, part; Rem. Supp. 1941 § 9963–1, part.]

36.16.110 Vacancies in office. The board of county commissioners in each county shall, at its next regular or special meeting after being appraised of any vacancy in any county, township, precinct, or road district office of the county, fill the vacancy by the appointment of some person qualified to hold such office, and the officers thus appointed shall hold office until the next general election, and until their successors are elected and qualified. [1963 c 4 § 36.16.110. Prior: 1927 c 163 § 1; RRS § 4059; prior: Code 1881 § 2689; 1867 p 57 § 28.]

36.16.120 Officers must complete business. All county officers shall complete the business of their offices, to the time of the expiration of their respective terms, and in case any officer, at the close of his term, leaves to his successor official labor to be performed, which it was his duty to perform, he shall be liable to his successor for the full value of such services. [1963 c 4 § 36.16.120. Prior: 1890 p 315 § 43; RRS § 4031.]

36.16.130 Group false arrest insurance for law enforcement personnel. Any county may contract with an insurance company authorized to do business in this state to provide group false arrest insurance for its law enforcement personnel and pursuant thereto may use such portion of its revenues to pay the premiums therefor as the county may determine. [1963 c 127 § 2.]

36.16.136 Liability insurance for officers and employees. The board of county commissioners of each county may purchase liability insurance with such limits as they may deem reasonable for the purpose of protecting their officials and employees against liability for personal or bodily injuries and property damage arising from their acts or omissions while performing or in good faith purporting to perform their official duties. [1969 ex.s. c 59 § 1.]

36.16.140 Public auction sales, where held. Public auction sales of property conducted by or for the county or an officer thereof shall be held at such places on county property as the board of county commissioners may direct. [1965 ex.s. c 23 § 6.]

Building permit—County must require payroll estimate under industrial insurance act: RCW 51.12.070.

Port district must submit park or recreational facility plans to county: RCW 53.08.270.

Public lands—Place of sale—Hours: RCW 79.01.196.

Sales of county property, where held: RCW 36.34.080.

Sports stadiums, cities, counties, may acquire and operate: Chapter 67.28 RCW.

Stolen and abandoned vehicles, sales where held: RCW 46.52.110-46.52.119.

Tax sales, where held: RCW 84.64.080, 84.64.270.



Chapter 36.18 FEES OF COUNTY OFFICERS

Sections

36.18.045 Treasurer's fees. 36.18.050 Fees in special cases. 36.18.060 Fees payable in advance.

36.18.045 Treasurer's fees. County treasurers shall collect the following fees for their official services:

For preparing and certifying copies, with or without seal for the first legal size page, two dollars, for each additional legal size page, one dollar. [1963 c 4 § 36.18-.045. Prior: 1959 c 263 § 10.]

36.18.050 Fees in special cases. Every officer who shall be called on or required to perform service for which no fees or compensation are provided for in this chapter shall be allowed fees similar and equal to those allowed him for services of the same kind for which allowance is made herein. [1963 c 4 § 36.18.050. Prior: Code 1881 § 2098; 1869 p 374 § 20; 1863 p 398 § 5; 1861 p 41 § 5; 1854 p 375 § 4; RRS § 4234.]

36.18.060 Fees payable in advance. The officers mentioned in this chapter shall not, in any case, except for the state or county, perform any official services unless the fees prescribed therefor are paid in advance, and on such payment the officer must perform the services required. For every failure or refusal to perform official duty when the fees are tendered, the officer is liable on his official bond. [1963 c 4 § 36.18.060. Prior: 1890 p 315 § 39; RRS § 506.]



Chapter 36.21 COUNTY ASSESSOR

	COUNTY ASSESSOR							
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	rcial waterway districts: Chapter 91.06 RCW.							
	e district revenue act: Chapter 85.32 RCW.							
	e districts: Chapter 85.06 RCW.							
52.0	otection district, resolution creating: RCW 52.04.120, 4.150.							
	ontrol districts: Chapter 86.09 RCW.							
	nsect and disease control: Chapter 76.06 RCW.							
forest re	ehabilitation: Chapter 76.14 RCW.							
irrigatio	on districts							
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disso	lution of insolvent districts: Chapter 87.56 RCW. rally: Chapter 87.03 RCW.							
	control of: RCW 87.80.090.							
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	ation: Chapter 76.12 RCW.							
	ation or selectively harvested forest lands: Chapter 84.28							
school o	district organization: Chapter 28A.57 RCW.							
school o	districts, appeals from boundary changes, decisions: RCW .88.090.							
	and corner lines, establishment of: Chapter 58.04 RCW.							
R	Secution of on operating property of private car companies: CW 84.16.130.							
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equal	ction of: Chapter 84.56 RCW. lization of assessments: Chapter 84.48 RCW.							
	ptions: Chapter 84.36 RCW.							
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	of: Chapter 84.52 RCW.							
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	g of: Chapter 84.40 RCW.							
84	perating property of private car companies: RCW 1.16.140.							
nono	perating property of public utilities: RCW 84.12.380.							
reass	essment procedure: Chapter 84.24 RCW.							
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Landa luin	in both - Con manager of district 1 Const.							

Lands lying in both a fire protection district and forest protection as-

List of television set owners, assessor shall prepare: RCW 36.95.080. Mobile home movement permits: RCW 46.16.104-46.16.106.

sessment area, assessment by: RCW 52.16.170.

Property tax adviser: RCW 84.48.140.

Public lands, harbor areas, re-lease of, rental based on assessor's valuation: RCW 79.01.516.

Revenue, department of, to test work of, advise: RCW 84.08.020, 84.08.030, 84.08.190.

Taxes, property, penalty for nonperformance of duty: RCW 84.09.040.

Taxes for city and town purposes: State Constitution Art. 11 § 12. Township assessors, board of review, duties vested in: RCW 45.54.020.

Transfer of ownership of mobile home, county assessor notified: RCW 46.12.105.

Washington Clean Air Act, assessors' duties under: RCW 70.94.095.

36.21.011 Assessor may appoint deputies and engage expert appraisers—Employment and classification plans for appraisers. Any assessor who deems it necessary to enable him to complete the listing and the valuation of the property of his county within the time prescribed by law, (1) may appoint one or more well qualified persons to act as his assistants or deputies who shall not engage in the private practice of appraising within the county in which he is employed without the written permission of the county assessor filed with the county auditor; and each such assistant or deputy so appointed shall, under the direction of the assessor, after taking the required oath, perform all the duties enjoined upon, vested in or imposed upon assessors, and (2) may contract with any persons, firms or corporations, who are expert appraisers, to assist in the valuation of property.

To assist each assessor in obtaining adequate and well qualified assistants or deputies, the state department of personnel, after consultation with the Washington state association of county assessors, the Washington state association of counties, and the department of revenue, shall establish by July 1, 1967, and shall thereafter maintain, a classification and salary plan for those employees of an assessor who act as appraisers. The plan shall recommend the salary range and employment qualifications for each position encompassed by it, and shall, to the fullest extent practicable, conform to the classification plan, salary schedules and employment qualifications for state employees performing similar appraisal functions.

If an assessor intends to put such plan into effect in his county, he shall inform the department of revenue and the board of county commissioners of this intent in writing. The department of revenue and the board may thereupon each designate a representative, and such representative or representatives as may be designated by the department of revenue or the board, or both, shall form with the assessor a committee. The committee so formed may, by unanimous vote only, determine the required number of certified appraiser positions and their salaries necessary to enable the county assessor to carry out the requirements relating to revaluation of property in chapter 84.41 RCW. The determination of the committee shall be certified to the board of county commissioners. The committee provided for herein may be formed only once in a period of four calendar years.

After such determination, the assessor may provide, in each of his four next succeeding annual budget estimates, for as many positions as are established in such

determination. Each board of county commissioners to which such a budget estimate is submitted shall allow sufficient funds for such positions. An employee may be appointed to a position covered by the plan only if the employee meets the employment qualifications established by the plan. [1973 1st ex.s. c 11 § 1; 1971 ex.s. c 85 § 2; 1967 ex.s. c 146 § 7; 1963 c 4 § 36.21.011. Prior: 1955 c 251 § 10.]

36.21.015 Qualifications for persons assessing real property—Examination. Any person having the responsibility of valuing real property for purposes of taxation including persons acting as assistants or deputies to a county assessor under RCW 36.21.011 as now or hereafter amended, shall have first:

(1) Graduated from an accredited high school or passed a high school equivalency examination;

(2) Had at least one year of experience in transactions involving real property, in appraisal of real property, or in assessment of real property, or at least one year of experience in a combination of the three;

(3) Become knowledgeable in repair and remodeling of buildings and improvement of land, and in the significance of locality and area to the value of real property; and

(4) Become knowledgeable in the standards for appraising property set forth by the department of revenue.

The department of personnel shall prepare with the advice of the department of revenue and administer an examination on the subjects of subsections (3) and (4), and no person shall assess real property for purposes of taxation without having passed said examination. A person passing said examination shall be certified accordingly by the director of the department of personnel: *Provided*, *however*, That this section shall not apply to any person who prior to *the effective date of this act shall have either:

(1) Been certified as a real property appraiser by the department of personnel.

(2) Attended and satisfactorily completed the assessor's school operated jointly by the department of revenue and the Washington state assessors association: Provided further, That the department of revenue shall be required to report to the 1973 legislature as to the extent of compliance to the provision of this section by each county within this state. [1971 ex.s. c 288 § 17; 1971 ex.s. c 27 § 1.]

*Reviser's note: "the effective date of this act" first appeared in 1971 ex.s. c 27 § 1. The effective date of 1971 ex.s. c 27 was August 9, 1971. The effective date of 1971 ex.s. c 288 was May 21, 1971.

Savings—Severability—1971 ex.s. c 288: See notes following RCW 84.40.030.

36.21.020 Duties as to assessment in first class cities. The county assessor in each county in which there is a city of the first class, as soon as the county and state boards of equalization have finally fixed the valuation of the property in such county for state and county taxation in each year, shall certify to the city comptroller of each city of the first class in such county a summary of the valuation of all real estate and personal

property in such city, or subject to taxation therein, as shown by the assessment roll of the county, as finally fixed by said boards and also a list of all residents of such city liable to pay a poll tax.

The county assessor, in making up his assessment roll for the county, shall place the property within the limits of any such city subject to taxation therein in as compact a form as practicable on the roll, so that the city taxes may be extended in the same manner as state and county taxes are extended, and that portion of said assessment roll embracing persons and property subject to taxation in such city shall constitute also the assessment roll of such city of the first class for the levy and collection of the taxes thereof.

When by reason of a change in the boundaries of any such city or otherwise, the rate of taxation is required to differ in different districts thereof, the real and personal property in each district shall be properly segregated for that purpose, and such segregation shall duly appear in the summary certified as aforesaid. [1963 c 4 § 36.21-.020. Prior: 1893 c 71 § 1; RRS § 11318.]

36.21.030 Ex officio assessor in other cities. For the purpose of assessment of all property in all cities and towns of other than the first class, the county assessor of the county wherein such city or town is situated shall be ex officio assessor. [1963 c 4 § 36.21.030. Prior: 1893 c 72 § 2; RRS § 11329.]

36.21.040 New construction building permits—"Issuer" defined. "Issuer" means any state, county, city, or town agency from which it is necessary to receive a permit before proceeding with construction of any building. [1963 c 4 § 36.21.040. Prior: 1955 c 129 § 1.]

Registration of contractor required before issuance of building permit: RCW 18.27.110.

Required—County commissioners' duties—Cities excepted. The county commissioners of every county shall provide for the issuance of a building permit for the construction or alteration of any building within the county, for which the value of the material exceeds five hundred dollars except that where any city within the county issues such permits for all buildings within its jurisdiction, it shall not be necessary for the county to issue building permits for the construction or alteration of buildings within any such city. Every application for a building permit as required herein shall contain a legal description of the property upon which the building is to be constructed or altered. [1963 c 4 § 36.21.050. Prior: 1955 c 129 § 2.]

36.21.060 New construction building permits— Transmission to county assessor. Whenever any issuer issues a building permit for the construction of any building, such issuer shall immediately transmit a copy of the permit to the county assessor of the county in which such building is to be constructed. [1963 c 4 § 36.21.060. Prior: 1955 c 129 § 3.]

- 36.21.070 New construction building permits—Appraisal of building. Upon receipt of such copy, the county assessor shall, within six months of the date of issue of such permit, proceed to make a physical appraisal of the building or buildings covered by the permit. [1963 c 4 § 36.21.070. Prior: 1955 c 129 § 4.]
- 36.21.080 New construction building permits—When property placed on assessment rolls—Destroyed property, reduction in value. (1) The county assessor is authorized to place any property under the provisions of RCW 36.21.040 through 36.21.080 on the assessment rolls for the purposes of tax levy up to May 31st of each year. The assessed valuation of property under the provisions of RCW 36.21.040 through 36.21.080 shall be considered as of the April 30th immediately preceding the date that the property is placed on the assessment rolls.
- (2) If, prior to May 31 in any calendar year, any real or personal property placed upon the assessment and tax rolls as of January 1 of that year is destroyed in whole or in part by fire or by act of God, the true cash value of such property shall be reduced for that year by an amount determined as follows:

(a) First take the true cash value of such taxable property and deduct therefrom the true cash value of

the remaining property.

(b) Then divide any amount remaining by twelve and multiply the quotient by the number of months or major fraction thereof remaining after the date of the destruction of the property. [1974 1st ex.s. c 196 § 7; 1963 c 4 § 36.21.080. Prior: 1955 c 129 § 5.]

Severability——1974 1st ex.s. c 196: See note following RCW 84.56.020.

Destroyed property, reduction in value, abatement or refund of taxes: Chapter 84.70 RCW.



Chapter 36.29 COUNTY TREASURER

Sections 36.29.010 General duties. 36.29.020 Custodian of moneys---Investment of funds not required for immediate expenditures, service fee. 36.29.025 Official seal. 36.29.030 Order of redemption of warrants. 36.29.040 Interest on unpaid warrants. 36.29.050 Interest to be entered on warrant register. 36.29.060 Warrant calls. 36.29.070 Penalty for failure to call. 36.29.080 Quarterly settlement with commissioners. 36.29.090 Suspension of treasurer. 36.29.100 Ex officio collector of first class city taxes. 36.29.110 To account monthly for city taxes. 36.29.120 Ex officio collector of other city taxes. 36.29.130 Duty to collect taxes. 36.29.140 Monthly return. 36.29.150 First class city to pay clerk hire. 36.29.160 Duty to segregate certified assessments and charges in public utility, sewer, water, and county road improvement districts. 36.29.170 Office at county seat. Fees for handling, etc., funds of political subdivisions 36.29.180 pursuant to assessment roll---Irrigation districts excepted. Deeds issued by, limitation on actions against: RCW 4.16.090. Deposit of public funds with: State Constitution Art. 11 § 15. Duties relating to assessment of state lands (local purposes): Chapter 79.44 RCW. bailiffs salary: RCW 2.32.370. bonds, form, sale, etc.: RCW 39.44.130. cemetery districts: Chapter 68.16 RCW. certificates of delinquency for property taxes: Chapter 84.64 RCW. cities and towns agreements with county for planning, construction, etc., of streets: RCW 35.77.030. annexation of unincorporated areas: Chapter 35.13 RCW. disincorporation of: Chapter 35.07 RCW. incorporation of: Chapter 35.02 RCW. unfit buildings, structures in, proceedings to abate: RCW 35.80.030. commercial waterway districts: Chapter 91.06 RCW. community college fees: Chapter 28B.15 RCW. constables (cities over 5,000), remittance of fines and fees: Chapter 3.16 RCW. county and city tuberculosis hospital: Chapter 70.30 RCW. county law library fund: RCW 27.24.070. county road fund, illegal use of: RCW 47.08.100. penalty: RCW 47.08.110. county superintendent of schools of joint county district, funds for: Chapter 28A.21 RCW. court reporter compensation, traveling expenses: RCW 2.32.210. damage done by dogs: Chapter 16.08 RCW. dance halls, dances, licensing of: Chapter 67.12 RCW. diking and drainage, intercounty districts: Chapter 85.24 RCW. diking districts: Chapter 85.05 RCW. reorganization of (1917 act): Chapter 85.20 RCW. diking, drainage or sewerage improvement districts: Chapter 85federal aid to: Chapter 85.12 RCW. maintenance costs and levies: Chapter 85.16 RCW. refunding bonds: Chapter 85.09 RCW. diking, drainage district benefits to roads, how paid: RCW 85-.07.040, 85.07.050. disinfection of horticultural premises: Chapter 15.08 RCW. dogs, damage done by: Chapter 16.08 RCW. drainage districts: Chapter 85.06 RCW. revenue act: Chapter 85.32 RCW. fire protection district: Chapter 52.16 RCW. local improvement districts: Chapter 52.20 RCW. flood control by counties jointly: Chapter 86.13. flood control districts (1937 act): Chapter 86.09 RCW.

flood control zone districts: Chapter 86.15 RCW. food fish and shellfish violations, fines from: Chapter 75.08 forest insect and disease control: Chapter 76.06 RCW. forest rehabilitation: Chapter 76.14 RCW funding indebtedness of counties: Chapter 39.52 RCW. health districts: Chapter 70.46 RCW. hospital districts: Chapter 70.44 RCW. industrial development districts: Chapter 53.25 RCW. intercounty rural library district: Chapter 27.12 RCW. intercounty weed districts: Chapter 17.06 RCW. irrigation districts dissolution of insolvent districts: Chapter 87.56 RCW. generally: Chapter 87.03 RCW. joint control of: Chapter 87.80 RCW. refunding bonds (1923 act): Chapter 87.19 RCW. refunding bonds (1929 act): Chapter 87.22 RCW. revenue bonds on domestic water or power service: Chapter 87.28 RCW. under contract with United States: Chapter 87.68 RCW. island counties, refund of vehicle license and fuel tax fees: RCW 46.68.080. justice court income: Chapter 3.62 RCW. justice courts and other inferior courts (1961 act): Chapters 3.30, 3.34, 3.38, 3.42, 3.46, 3.50, 3.54, 3.58, 3.62, 3.66, 3.70, 3.74 justices of the peace (cities over 5,000), remittance of fines and fees: Chapter 3.16 RCW. justices of the peace, salaries: Chapter 3.16 RCW. library district L.I.D.'s: Chapter 27.14 RCW. lien for transportation, storage, advancements, etc.: Chapter 60-.60 RCW. liquor, billiard tables, bowling alleys, licensing of use, sale of: Chapter 67.14 RCW. lost and found property: Chapter 63.20 RCW. metropolitan municipal corporations: Chapter 35.58 RCW. local improvement districts: RCW 35.58.500. metropolitan park district bonds: Chapter 35.61 RCW. mosquito control districts: Chapter 17.28 RCW. municipal courts: Chapter 35.20 RCW. pest districts: Chapter 17.12 RCW. port districts acquisition of property by: Chapter 53.08 RCW. dissolution of: Chapter 53.48 RCW. finances of: Chapter 53.36 RCW. local improvement districts: RCW 53.08.050. public health pooling fund: RCW 70.12.030-70.12.070. public lands, sales and lease of, treasurer to perform auditors duties in certain counties: RCW 79.08.170. public utility districts local improvement assessment delinquency: Chapter 54.24 privilege tax, distribution of: Chapter 54.28 RCW. public waterway district: Chapter 91.08 RCW. public works, treasurer to require statement of hourly wage paid: RCW 39.12.040. reclamation districts (1,000,000) acres: Chapter 89.30 RCW. recording of town plats, generally: Chapter 58.08 RCW. reforestation: Chapter 76.12 RCW. regional libraries: RCW 27.12.080. registration of land titles: Chapter 65.12 RCW. river and harbor improvement districts: Chapter 88.32 RCW. rodent control: Chapter 17.16 RCW. rural county library district: Chapter 27.12 RCW. school districts bonds: Chapter 28A.51 RCW. funds, investment by: RCW 28A.58.440. organization: Chapter 28A.57 RCW first class, signing of warrants by: RCW 28A.59.110. validation of indebtedness: Chapter 28A.52 RCW. warrants of: Chapter 28A.66 RCW. school funds: Chapter 28A.44 RCW. sewer districts: Title 56 RCW. local improvement districts: Chapter 56.20 RCW.

stock restricted areas: Chapter 16.24 RCW.

RCW 35.49.120-35.49.160.

tax liens, foreclosure of when city or town L.I.D. assessments on:

excise tax on real estate sales: Chapter 28A.45 RCW. property

certificates of delinquency: Chapter 84.64 RCW.

collection of: Chapter 84.56 RCW.

forests and forest lands: Chapter 84.32 RCW.

lien of: Chapter 84.60 RCW. listing of: Chapter 84.40 RCW.

recovery: Chapter 84.68 RCW. reforestation lands: Chapter 84.28 RCW.

teachers' certification fees: RCW 28A.70.110.

townships

actions against: Chapter 45.64 RCW.

road districts, obligations continue after organization: Chapter 45.72 RCW

townsites on United States lands, acquisition of land by inhabitants: Chapter 58.28 RCW.

traffic schools: Chapter 46.83 RCW.

trespass by animals, sale of for damages: Chapter 16.04 RCW.

tuberculosis fund: Chapter 70.32 RCW.

unclaimed property in hands of bailee: Chapter 63.24 RCW. water districts

generally: Title 57 RCW.

local improvement districts: Chapter 57.16 RCW. local improvement guaranty fund: RCW 57.20.030.

maintenance fund, special funds: RCW 57.20.140.

weed districts: Chapter 17.04 RCW.

Duties under Washington Clean Air Act: RCW 70.94.094.

Flood control districts (1937 act), treasurer as ex officio district treasurer: RCW 86.09.313.

Intercounty weed district, treasurer as ex officio treasurer of: RCW 17.06.060.

Irrigation districts

generally, treasurer as ex officio treasurer: RCW 87.03.440. refunding bonds (1929 act), payable at office of: RCW 87.22.165.

Misappropriation by: RCW 42.20.090.

Public depositaries--Deposit and investment of public funds: Chapter 39.58 RCW.

Public utility districts, treasurer as ex officio treasurer of: RCW 54.24.010.

Reclamation districts (1,000,000) acres

treasurer as ex officio treasurer: RCW 89.30.310.

treasurer may act as district secretary: RCW 89.30.625. treasurer's liability: RCW 89.30.313.

Recording of town plats, proceedings for violations brought in name of treasurer: RCW 58.08.035.

School districts, treasurer as ex officio treasurer of: RCW 28A.48.100.

Sewer district revenue bonds to be payable at treasurer's office: RCW 56.16.060, 56.16.070, 56.16.130.

Tax commission to advise: RCW 84.08.020.

Taxes, property, penalty for nonperformance of duty: RCW

Taxes and assessments, prepayment and deposit of: RCW 36.32.120.

Television reception improvement districts, treasurer's duties: Chapter 36.95 RCW.

Unclaimed money and property in hands of public officer, disposition: Chapter 63.28 RCW.

Vehicle licensing handling fee to go to: RCW 46.01.140.

Violations bureau moneys remitted to: RCW 3.30.090.

Water districts

bonds of payable at treasurer's office: RCW 57.20.020. interest coupons, treasurer to treat as warrants: RCW 57.20.130.

Weed district, treasurer as ex officio treasurer of: RCW 17.04.250.

36.29.010 General duties. The county treasurer:

- (1) Shall receive all money due the county and disburse it on warrants issued and attested by the county auditor;
- (2) Shall issue a receipt in duplicate for all money received other than taxes; he shall deliver immediately to the person making the payment the original receipt and

the duplicate he shall file immediately in the office of the county auditor;

(3) Shall write on the face of all warrants when paid, the date of redemption, and his signature;

(4) Shall indorse on the face of all warrants presented for which there are not sufficient funds for payment, "not paid for want of funds" and the date of such indorsement over his signature;

(5) Shall give notice by publication in a legal newspaper published or circulated in the county when there are funds to redeem outstanding warrants or by posting at three public places in the county if there is no such newspaper;

(6) Shall pay interest at the legal rate upon all warrants from the date of the indorsement "not paid for want of funds" to the date of publishing or posting the

notice of redemption;

(7) Shall arrange and keep his books so that the amount received and paid out on account of separate funds or specific appropriations shall be exhibited in separate accounts, as well as the whole receipts and expenditures by one general account;

(8) Shall keep his books, accounts, and vouchers open at all times to the inspection and examination of the board of county commissioners and the grand jury;

- (9) Shall make a verified statement to the board of county commissioners at its July session showing the whole amount of his collections during the preceding year (stating particularly the source of each portion of revenue) from all sources paid into the county treasury, the funds among which the same was distributed, together with the amount of each fund, the total amount of warrants certified to him by the county auditor, the total amount of warrants paid by him during the same time, the total amount of warrants remaining unpaid on the thirtieth day of June immediately preceding, the funds on which the same are drawn, and generally make a full and specific showing of the financial condition of the county;
- (10) Shall make a complete settlement with the board of county commissioners, as required by law and shall, at the expiration of his term of office, deliver to his successor all public money, books, and papers in his possession. In the event of his death before the expiration of his term, his legal representatives must deliver up all official money, books, accounts, papers, and documents which come into their possession. [1963 c 4 § 36.29.010. Prior: (i) 1893 c 104 § 1; Code 1881 § 2740; 1863 p 553 § 3; 1854 p 427 § 3; RRS § 4109. (ii) Code 1881 § 2742; 1863 p 553 § 5; 1854 p 427 § 5; RRS § 4110. (iii) Code 1881 § 2743; 1863 p 553 § 6; 1854 p 427 § 6; RRS § 4111. (iv) 1895 c 73 § 4; Code 1881 § 2744; 1863 p 553 § 7; 1854 p 427 § 7; RRS § 4113. (v) Code 1881 § 2745; 1863 p 553 § 8; RRS § 4114. (vi) 1893 c 104 § 3; Code 1881 § 2748; 1863 p 554 § 11; 1854 p 428 § 11; RRS § 4120. (vii) Code 1881 § 2750; 1863 p 554 § 13; 1854 p 428 § 13; RRS § 4121. (viii) 1895 c 73 § 3; RRS § 4122.]

36.29.020 Custodian of moneys——Investment of funds not required for immediate expenditures, service fee. The county treasurer shall keep all moneys belonging to the state, or to any county, in his own possession

until disbursed according to law. He shall not place the same in the possession of any person to be used for any purpose; nor shall he loan or in any manner use or permit any person to use the same; but it shall be lawful for a county treasurer to deposit any such moneys in any regularly designated qualified public depositary. Any municipal corporation may by action of its governing body authorize any of its funds which are not required for immediate expenditure, and which are in the custody of the county treasurer or other municipal corporation treasurer, to be invested by such treasurer in savings or time accounts in banks, trust companies and mutual savings banks which are doing business in this state, up to the amount of insurance afforded such accounts by the federal deposit insurance corporation, or in accounts in savings and loan associations which are doing business in this state, up to the amount of insurance afforded such accounts by the federal savings and loan insurance corporation, or in certificates, notes, or bonds of the United States, or other obligations of the United States or its agencies, or of any corporation wholly owned by the government of the United States; in federal home loan bank notes and bonds, federal land bank bonds and federal national mortgage association notes, debentures and guaranteed certificates of participation, or the obligations of any other government sponsored corporation whose obligations are or may become eligible as collateral for advances to member banks as determined by the board of governors of the federal reserve system or deposit such funds or any portion thereof in investment deposits as defined in RCW 39.58.010 secured by collateral in accordance with the provisions of *chapter 193, Laws of 1969 ex. sess.: Provided, Five percent of the interest or earnings, with an annual minimum of ten dollars or annual maximum of fifty dollars, on any transactions authorized by each resolution of the governing body shall be paid as an investment service fee to the office of the county treasurer or other municipal corporation treasurer when the interest or earnings become available to the governing body.

Whenever the funds of any municipal corporation which are not required for immediate expenditure are in the custody or control of the county treasurer, and the governing body of such municipal corporation has not taken any action pertaining to the investment of any such funds, the county finance committee shall direct the county treasurer to invest, to the maximum prudent extent, such funds or any portion thereof in certificates, notes, or bonds of the United States, or other obligations of the United States or its agencies, or of any corporation wholly owned by the government of the United States, in federal home loan bank notes and bonds, federal land bank bonds and federal national mortgage association notes, debentures and guaranteed certificates of participation, or the obligations of any other government sponsored corporation whose obligations are or may become eligible as collateral for advances to member banks as determined by the board of governors of the federal reserve system or deposit such funds or any portion thereof in investment deposits as defined in RCW 39.58.010 secured by collateral in accordance with the provisions of *chapter 193, Laws of 1969 ex. sess.: Provided, That the county treasurer shall have the power to select the specific qualified financial institution in which said funds may be invested. The interest or other earnings from such investments or deposits shall be deposited in the current expense fund of the county and may be used for general county purposes. The investment or deposit and disposition of the interest or other earnings therefrom authorized by this paragraph shall not apply to such funds as may be prohibited by the state Constitution from being so invested or deposited. [1973 1st ex.s. c 140 § 1; 1969 ex.s. c 193 § 26; 1967 c 173 § 1; 1965 c 111 § 2; 1963 c 4 § 36.29.020. Prior: 1961 c 254 § 1; 1895 c 73 § 1; RRS § 4112.]

*Reviser's note: "chapter 193, Laws of 1969 ex. sess." consists of chapter 39.58 RCW, the amendments by 1969 ex.s. c 193 to RCW 35.38.010–35.38.040, 36.29.020, 36.48.010, 36.48.020, 43.85.010, 43.85.030, 43.85.040, 43.85.060, 43.85.070, 43.85.150, 43.85.170, 43.85.190, and to the repeal of RCW 35.38.070–35.38.110, 36.48.030, 36.48.100–36.48.150, 43.85.050, and 43.85.080–43.85.120.

Construction——Severability——1969 ex.s. c 193: See notes following RCW 39.58.010.

Liability of treasurers for losses on public deposits: RCW 39.58.140.

Mutual savings banks——Deposit or investment of public funds: RCW 32.12.100.

36.29.025 Official seal. The county treasurer in each of the organized counties of the state of Washington, shall be by his county provided with a seal of office for the authentication of all tax deeds, papers, writing and documents required by law to be certified or authenticated by him. Such seal shall bear the device of crosskeys and the words: Official Seal Treasurer _______ County, Washington; and an imprint of such seal, together with the certificate of the county treasurer that such seal has been regularly adopted, shall be filed in the office of the county auditor of such county. [1963 c 4 § 36.29.025. Prior: 1903 c 15 § 1; RRS § 4125.]

36.29.030 Order of redemption of warrants. All warrants drawn on the funds of the county shall be redeemed by the treasurer in the order of their issuance. [1963 c 4 § 36.29.030. Prior: 1893 c 104 § 2; 1886 p 162 § 1; Code 1881 § 2747; 1863 p 554 § 10; 1854 p 428 § 10; RRS § 4115.]

36.29.040 Interest on unpaid warrants. All county, school, city and town warrants, and taxing district warrants when not otherwise provided for by law, shall be paid according to their number, date and issue, and when not paid upon presentation shall draw interest from and after their presentation to the proper treasurers. No compound interest shall be paid directly or indirectly on any such warrants. [1963 c 4 § 36.29.040. Prior: 1893 c 48 § 1, part; RRS § 4116, part.]

36.29.050 Interest to be entered on warrant register. When the county treasurer redeems any warrant on which interest is due, he shall enter on his warrant register account the amount of interest paid, distinct from the principal. [1969 ex.s. c 48 § 1; 1963 c 4 § 36.29.050. Prior: Code 1881 § 2746; 1863 p 554 § 9; 1854 p 427 § 9; RRS § 4117.]

36.29.060 Warrant calls. Whenever the county treasurer has in his hands the sum of five hundred dollars belonging to any fund upon which warrants are outstanding, he shall make a call for such warrants to that amount in the order of their issue, and he shall cause such call to be published in some newspaper published in the county in the first issue of such newspaper after such sum has been accumulated, and if there is no such newspaper, the call shall be posted in three conspicuous places in the county. The call shall describe by number the warrants called, and specify the funds upon which they were drawn: Provided, That the board of county commissioners may prescribe a less sum than five hundred dollars, upon the accumulation of which the call shall be made as to any particular fund: Provided further, That if the warrant longest outstanding on any fund exceeds the sum of five hundred dollars, or exceeds the sum fixed by the board of county commissioners, no call need be made for warrants on such fund until the amount due on such warrant has accumulated. No more than two calls for the redemption of warrants shall be made by the treasurer in any month. The treasurer shall pay on demand, in the order of their issue, any warrants when there shall be in the treasury sufficient funds applicable to such payment. [1963 c 4 § 36-.29.060. Prior: 1895 c 152 § 1, part; RRS § 4118, part.]

36.29.070 Penalty for failure to call. Any treasurer who knowingly fails to call for or pay any warrant in accordance with the provisions of RCW 36.29.060 shall be deemed guilty of a misdemeanor, and on conviction thereof, be fined not less than twenty-five dollars nor more than five hundred dollars, and such conviction shall be sufficient cause for removal from office. [1963 c 4 § 36.29.070. Prior: 1895 c 152 § 2, part; RRS § 4119, part.]

36.29.080 Quarterly settlement with commissioners. The county treasurer shall attend with his books and vouchers before the board of county commissioners at its regular quarterly sessions in January, April, July and October and settle his accounts before the board.

For all money received by him, he shall file a certified statement, showing under separate headings amounts received from each and every source.

For all money disbursed by him since the date of the last preceding settlement, the board shall allow the treasurer the following credits:

- (1) The amount of principal and interest paid on account of redemption of warrants issued upon the several funds of the county,
- (2) The amount paid the state treasurer since the last preceding settlement, as per vouchers,
- (3) The amount paid on account of redemption of warrants issued by the several school districts of the county,
- (4) All claims for credits or disbursements not above specified.

At such settlement he shall also present, together with the vouchers and claims for credits, a certified list of such vouchers and claims arranged numerically under the separate headings of the funds from which they have been paid or on which the claims have accrued, or are made, which list must be checked, compared and made to correspond with the treasurer's books and vouchers by the board of county commissioners and the auditor at the time of the settlement.

On completion of such comparison, the list, when found to be correct, shall be certified to by the chairman of the board and attested by the auditor, and shall, together with the voucher's and claims presented, be filed in the office of the auditor, and the county treasurer shall be given credit therefor in the record of proceedings of the board. The record shall show the amount credited on account of each fund, and whether for principal or interest. The auditor shall thereupon deliver to the county treasurer a transcript of the order and forthwith proceed to credit such officer with the sums therein specified. [1963 c 4 § 36.29.080. Prior: 1893 c 104 § 4; 1886 p 52 § 21; Code 1881 § 2947; RRS § 4123.]

36.29.090 Suspension of treasurer. Whenever an action based upon official misconduct is commenced against any county treasurer the county commissioners may suspend him from office until such suit is determined, and may appoint some person to fill the vacancy. [1963 c 4 § 36.29.090. Prior: 1895 c 73 § 2; Code 1881 § 2749; 1863 p 554 § 12; 1854 p 428 § 12; RRS § 4124.]

36.29.100 Ex officio collector of first class city taxes. The county treasurer of each county in which there is a city of the first class is ex officio collector of city taxes of such city, and before entering upon the duties of his office he shall execute in favor of the city and file with the clerk thereof a good and sufficient bond, the penal sum to be fixed by the city council, such bond to be approved by the mayor of such city or other authority thereof by whom the bond of the city treasurer is required to be approved. All special assessments and special taxation for local improvements assessed on property benefited shall be collected by the city treasurer. [1963 c 4 § 36.29.100. Prior: 1895 c 160 § 1; 1893 c 71 § 4; RRS § 11321.]

36.29.110 To account monthly for city taxes. All city taxes collected shall belong to the city and the county treasurer shall, on or before the tenth day of each month, turn over all such taxes so collected for the previous month to the city treasurer, and take a receipt therefor in duplicate, and at the same time he shall certify to the city comptroller the amounts of taxes so collected and turn over and deliver with such certificate one copy of the receipt of the city treasurer therefor. The county treasurer shall also render to the city comptroller, on or before the tenth day of each month, between the first day of January and the first day of May a statement of all taxes collected for such city during the preceding month. [1963 c 4 § 36.29.110. Prior: 1905 c 157 § 1; 1895 c 160 § 2; 1893 c 71 § 5; RRS § 11322.]

36.29.120 Ex officio collector of other city taxes. For the purpose of collection of all taxes levied for cities and towns of other than the first class, the county treasurer of the county wherein such city or town is situated shall be ex officio tax collector. [1963 c 4 § 36.29.120. Prior: 1893 c 72 § 3; RRS § 11330.]

36.29.130 Duty to collect taxes. The county treasurer, upon receipt of the tax roll, shall proceed to collect and receipt for the municipal taxes extended thereon at the same time and in the same manner as he proceeds in the collection of other taxes on such roll. [1963 c 4 § 36.29.130. Prior: 1893 c 72 § 7; RRS § 11334.]

36.29.140 Monthly return. The county treasurer shall make a certified return at the end of each month to the city or town treasurer of the amounts collected by him on account of such taxes from the time he commences the collection thereof until the whole thereof collected are paid over. [1963 c 4 § 36.29.140. Prior: 1893 c 72 § 8; RRS § 11335.]

36.29.150 First class city to pay clerk hire. Each city of the first class shall pay to the county one thousand dollars per annum for clerk hire. [1963 c 4 § 36.29.150. Prior: 1895 c 160 § 4; 1893 c 71 § 10; RRS § 11327.]

36.29.160 Duty to segregate certified assessments and charges in public utility, sewer, water, and county road improvement districts. The county treasurer shall make segregation, collect, and receive from any owner or owners of any subdivision or portion of any lot, tract or parcel of land upon which assessments or charges have been made or may be made hereafter in public utility districts, sewer districts, water districts, or county road improvement districts, under the terms of Title 54 RCW, Title 56 RCW, Title 57 RCW, or chapter 36.88 RCW, such portion of the assessments or charges levied or to be levied against such lot, tract or parcel of land in payment of such assessment or charges as the board of commissioners of the public utility district, sewer district, the water district commissioners or the board of county commissioners, respectively, shall certify to be chargeable to such subdivision, which certificate shall state that such property as segregated is sufficient security for the assessment or charges. Upon making collection upon any such subdivision the county treasurer shall note such payment upon his records and give receipt therefor. [1963 c 4 § 36.29.160. Prior: 1959 c 142 § 2; 1953 c 210 § 1.]

36.29.170 Office at county seat. The county treasurer shall keep his office at the seat of justice of his county, and shall keep the same open for transaction of business during business hours; and he and his deputy are authorized to administer all oaths necessary in the discharge of the duties of his office. [1963 c 4 § 36.29.170. Prior: Code 1881 § 2742; 1863 p 553 § 5; 1854 p 427 § 5; RRS § 4110.]

36.29.180 Fees for handling, etc., funds of political subdivisions pursuant to assessment roll——Irrigation districts excepted. The county treasurer, in all instances where required by law to handle, collect, disburse and account for the funds collected pursuant to the assessment roll of any political subdivision within the county, may charge and collect a fee for his services according to but not to exceed the following schedule:

For up to a five year term assessment roll, a fee of two dollars per account;

For a six to ten year term assessment roll, a fee of three dollars per account;

For an eleven to fifteen year term assessment roll, a fee of four dollars per account;

For an assessment roll of over fifteen years, a fee of five dollars per account.

Such fees shall be a charge against the district, shall be included as a part of the cost of the improvement, and shall be credited to the county current expense fund by the county treasurer from moneys received following publication of the assessment roll. The provisions of this section shall not apply to irrigation district assessments. [1963 c 4 § 36.29.180. Prior: 1961 c 270 § 1.]



Budget 36.40.010

County Commissioners

Section

36.32.350 Coordination of county administrative programs— Coordinating agency——Agency reimbursement.

36.32.350 Coordination of county administrative programs—Coordinating agency—Agency reimbursement. County commissioners may designate the Washington state association of counties as a coordinating agency in the execution of duties imposed by RCW 36.32.335 through 36.32.360 and reimburse the association from county current expense funds in the county commissioners' budget for the costs of any such services rendered: Provided, That the total of such reimbursements from any county in any calendar year shall not exceed a sum equal to the amount which would be raised by a levy of one-half of one cent per thousand dollars of assessed value against the taxable property of the county. Such reimbursement shall be paid on vouchers submitted to the county auditor and approved by the board of county commissioners in the manner provided for the disbursement of other current expense funds and the vouchers shall set forth the nature of the service rendered, supported by affidavit that the service has actually been performed. [1973 1st ex.s. c 195 § 30; 1971 ex.s. c 85 § 3; 1970 ex.s. c 47 § 1; 1963 c 4 § 36.32.350. Prior: 1947 c 49 § 1; 1939 c 188 § 3; Rem. Supp. 1947 § 4077–4.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Associations of municipal corporations or municipal officers to furnish information to legislature and governor: RCW 44.04.170.

Chapter 36.33 COUNTY FUNDS

Sections

36.33.110 Distribution of forest reserve funds.

36.33.220 County road millage funds, expenditure for services authorized.

36.33.110 Distribution of forest reserve funds. The state treasurer shall turn over to the treasurers of the counties within United States forest reserves, the amount of money belonging to them, received from the federal government from such reserves, in accordance with Title 16, section 500, United States Code. Where the reserve is situated in more than one county the money shall be distributed in proportion to the area of the counties interested, and to that end the state treasurer is authorized and required to obtain the necessary information to enable him to make the distribution on such basis.

County commissioners of the respective counties to which the money is distributed are authorized and directed annually to distribute not less than fifty percent of said money to each school district within each such county according to the proportional number of weighted students enrolled in each such school district during the immediate preceding school year as certified by the county school superintendent of schools or the

intermediate district superintendent of schools as the case may be: *Provided*, That if any such school district would suffer a decrease in its total revenue as the result of receipt of said money, such district may refuse its proportional share and the county commissioners shall thereupon redistribute such proportional share to the remaining districts in the county. The county commissioners shall expend the balance of said money for the benefit of the public roads of such county, and not otherwise. [1967 c 230 § 1; 1965 ex.s. c 140 § 1; 1963 c 4 § 36.33.110. Prior: (i) 1907 c 185 § 1; RRS § 11021. (ii) 1949 c 131 § 1; 1907 c 185 § 2; Rem. Supp. 1949 § 4057.]

Distribution of funds to school districts, forest reserve funds: RCW 28A.41.130.

36.33.220 County road millage funds, expenditure for services authorized. The legislative authority of any county may budget, in accordance with the provisions of chapter 36.40 RCW, and expend any portion of the county road property tax revenues for any service to be provided in the unincorporated area of the county notwithstanding any other provision of law, including chapter 36.82 RCW and RCW 84.52.050 and RCW 84.52.043. [1973 1st ex.s. c 195 § 32; 1971 ex.s. c 25 § 1.]

Severability——Effective dates and termination dates——Construction——1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Severability——1971 ex.s. c 25: "If any provision of this 1971 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1971 ex.s. c 25 § 4.] This applies to RCW 36.33.220 and 36.82.040.

Chapter 36.40 BUDGET

Sections	
36.40.010	Estimates to be filed by county officials.
36.40.020	Commissioners to file road and bridge estimate and estimate of future bond expenditures.
36.40.030	Forms of estimates——Penalty for delay.
36.40.040	Preliminary budget prepared by auditor.
36.40.050	Revision by county commissioners.
36.40.060	Notice of hearing on budget.
36.40.070	Budget hearing.
36.40.071	Budget hearing—Alternate date for budget hearing.
36.40.080	Final budget to be fixed.
36.40.090	Taxes to be levied.
36.40.100	Budget constitutes appropriations—Transfers——Supplemental appropriations.
36,40.110	Additional limitation on road fund expenditures.
36,40,120	Limitation on use of borrowed money.
36.40.130	County not liable on overexpenditure—Penalty against officials.
36.40.140	Emergencies subject to hearing.

36.40.010 Estimates to be filed by county officials. On or before the second Monday in July of each year the county auditor shall notify in writing each county official, elective or appointive, in charge of an office, department, service, or institution of the county, to file with him on or before the second Monday in August thereafter detailed and itemized estimates, both of the probable revenues from sources other than taxation,

and of all expenditures required by such office, department, service, or institution for the ensuing fiscal year. [1963 c 4 § 36.40.010. Prior: 1923 c 164 § 1, part; RRS § 3997–1, part.]

36.40.020 Commissioners to file road and bridge estimate and estimate of future bond expenditures. The county commissioners shall submit to the auditor a detailed statement showing all new road and bridge construction to be financed from the county road fund, and from bond issues theretofore issued, if any, for the ensuing fiscal year, together with the cost thereof as computed by the county road engineer or for constructions in charge of a special engineer, then by such engineer, and such engineer shall prepare such estimates of cost for the county commissioners. They shall also submit a similar statement showing the road and bridge maintenance program, as near as can be estimated.

The county commissioners shall also submit to the auditor detailed estimates of all expenditures for construction or improvement purposes proposed to be made from the proceeds of bonds or warrants not yet authorized. [1963 c 4 § 36.40.020. Prior: 1923 c 164 § 1, part; RRS § 3997–1, part.]

36.40.030 Forms of estimates—Penalty for delay. The estimates required in RCW 36.40.010 and 36.40.020 shall be submitted on forms provided by the auditor and classified according to the classification established by the division of municipal corporations. The auditor shall provide such forms. He shall also prepare the estimates for interest and debt redemption requirements and any other estimates the preparation of which properly falls within the duties of his office.

Each such official shall file his estimates within the time and in the manner provided in the notice and form and the auditor shall deduct and withhold as a penalty from the salary of each official failing or refusing to file such estimates as herein provided, the sum of ten dollars for each day of delay: *Provided*, That the total penalty against any one official shall not exceed fifty dollars in any one year.

In the absence or disability of any official the duties required herein shall devolve upon the official or employee in charge of the office, department, service, or institution for the time being. The notice shall contain a copy of this penalty clause. [1963 c 4 § 36.40.030. Prior: 1923 c 164 § 1, part; RRS § 3997–1, part.]

36.40.040 Preliminary budget prepared by auditor. Upon receipt of the estimates the auditor shall prepare the county budget which shall set forth the complete financial program of the county for the ensuing fiscal year, showing the expenditure program and the sources of revenue by which it is to be financed.

The revenue section shall set forth the estimated receipts from sources other than taxation for each office, department, service, or institution for the ensuing fiscal year, the actual receipts for the first six months of the current fiscal year and the actual receipts for the last completed fiscal year, the estimated surplus at the close

of the current fiscal year and the amount proposed to be raised by taxation.

The expenditure section shall set forth in comparative and tabular form by offices, departments, services, and institutions the estimated expenditures for the ensuing fiscal year, the appropriations for the current fiscal year, the actual expenditures for the first six months of the current fiscal year including all contracts or other obligations against current appropriations, and the actual expenditures for the last completed fiscal year.

All estimates of receipts and expenditures for the ensuing year shall be fully detailed in the annual budget and shall be classified and segregated according to a standard classification of accounts to be adopted and prescribed by the state auditor through the division of municipal corporations after consultation with the Washington state association of counties and the Washington state association of elected county officials.

The county auditor shall set forth separately in the annual budget to be submitted to the board of county commissioners the total amount of emergency warrants issued during the preceding fiscal year, together with a statement showing the amount issued for each emergency, and the board shall include in the annual tax levy, a levy sufficient to raise an amount equal to the total of such warrants: *Provided*, That the board may fund the warrants or any part thereof into bonds instead of including them in the budget levy. [1973 c 39 § 1. Prior: 1971 ex.s. c 85 § 4; 1969 ex.s. c 252 § 1; 1963 c 4 § 36.40.040; prior: (i) 1923 c 164 § 2; RRS § 3997–2. (ii) 1925 ex.s. c 143 § 2, part; 1923 c 164 § 6, part; RRS § 3997–6, part.]

36.40.050 Revision by county commissioners. The budget shall be submitted by the auditor to the board of county commissioners on or before the first Tuesday in September of each year. The board shall thereupon consider the same in detail, making any revisions or additions it deems advisable. [1963 c 4 § 36.40.050. Prior: 1923 c 164 § 3, part; RRS § 3997–3, part.]

36.40.060 Notice of hearing on budget. The board shall then publish a notice stating that it has completed and placed on file its preliminary budget for the county for the ensuing fiscal year, a copy of which will be furnished any citizen who will call at its office for it, and that it will meet on the first Monday in October thereafter for the purpose of fixing the final budget and making tax levies, designating the time and place of such meeting, and that any taxpayer may appear thereat and be heard for or against any part of the budget. The notice shall be published once each week for two consecutive weeks immediately following adoption of the preliminary budget in the official newspaper of the county, or if there is none, in a legal newspaper in the county. The board shall provide a sufficient number of copies of the detailed and comparative preliminary budget to meet the reasonable demands of taxpayers therefor and the same shall be available for distribution not later than two weeks immediately preceding the first Monday in October. [1963 c 4 § 36.40.060. Prior: 1923 c 164 § 3, part; RRS § 3997–3, part.]

36.40.120

36.40.070 Budget hearing. On the first Monday in October in each year the board of county commissioners shall meet at the time and place designated in the notice, whereat any taxpayer may appear and be heard for or against any part of the budget. The hearing may be continued from day to day until concluded but not to exceed a total of five days. The officials in charge of the several offices, departments, services, and institutions shall, at the time the estimates for their respective offices, departments, services or institutions are under consideration be called in and appear before such hearing by the board at the request of any taxpayer and may be questioned concerning such estimates by the commissioners or any taxpayer present. [1963 c 4 § 36-.40.070. Prior: 1943 c 145 § 1, part; 1941 c 99 § 1, part; 1923 c 164 § 4, part; Rem. Supp. 1943 § 3997–4, part.]

36.40.071 Budget hearing—Alternate date for budget hearing. Notwithstanding any provision of law to the contrary, the board of county commissioners may meet for the purpose of holding a budget hearing, provided for in RCW 36.40.070, on the first Monday in December. The board of county commissioners may also set other dates relating to the budget process, including but not limited to the dates set in RCW 36.40.010, 36.40.050, and 36.81.130 to conform to the alternate date for the budget hearing. [1971 ex.s. c 136 § 1.]

36.40.080 Final budget to be fixed. Upon the conclusion of the budget hearing the board of county commissioners shall fix and determine each item of the budget separately and shall by resolution adopt the budget as so finally determined and enter the same in detail in the official minutes of the board, a copy of which budget shall be forwarded to the division of municipal corporations. [1963 c 4 § 36.40.080. Prior: 1943 c 145 § 1, part; 1941 c 99 § 1, part; 1923 c 164 § 4, part; Rem. Supp. 1943 § 3997–4, part.]

36.40.090 Taxes to be levied. The board of county commissioners shall then fix the amount of the levies necessary to raise the amount of the estimated expenditures as finally determined, less the total of the estimated revenues from sources other than taxation, including such portion of any available surplus as in the discretion of the board it shall be advisable to so use, and such expenditures as are to be met from bond or warrant issues: Provided, That no county shall retain an unbudgeted cash balance in the current expense fund in excess of a sum equal to the proceeds of a one dollar and twenty-five cents per thousand dollars of assessed value levy against the assessed valuation of the county. All taxes shall be levied in specific sums and shall not exceed the amount specified in the preliminary budget. [1973 1st ex.s. c 195 § 33; 1963 c 4 § 36.40.090. Prior: 1943 c 145 § 1, part; 1941 c 99 § 1, part; 1923 c 164 § 4, part; Rem. Supp. 1943 § 3997-4, part.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

36.40.100 Budget constitutes appropriations-Transfers—Supplemental appropriations. The estimates of expenditures itemized and classified as required in RCW 36.40.040 and as finally fixed and adopted in detail by the board of county commissioners shall constitute the appropriations for the county for the ensuing fiscal year; and every county official shall be limited in the making of expenditures or the incurring of liabilities to the amount of such detailed appropriation items or classes respectively: Provided, That upon a resolution formally adopted by the board at a regular or special meeting and entered upon the minutes, transfers or revisions within departments, or supplemental appropriations to the budget from unanticipated federal or state funds may be made: Provided further, That the board shall publish notice of the time and date of the meeting at which the supplemental appropriations resolution will be adopted, and the amount of the appropriation, once each week, for two consecutive weeks prior to such meeting in the official newspaper of the county or if there is none, in a legal newspaper in the county. [1973 c 97 § 1; 1969 ex.s. c 252 § 2; 1965 ex.s. c 19 § 1; 1963 c 4 § 36.40.100. Prior: 1945 c 201 § 1, part; 1943 c 66 § 1, part; 1927 c 301 § 1, part; 1923 c 164 § 5, part; Rem. Supp. 1945 § 3997–5, part.]

County road fund, equipment rental and revolving fund——Payroll warrants——Transfers: RCW 36.82.230.

36.40.110 Additional limitation on road fund expenditures. In addition to the limitations set forth in RCW 36.40.100, neither the county commissioners nor any other county official shall make any expenditure or incur any liability, except for emergencies of the kind specified in RCW 36.40.180, for any purpose for which the county road fund may be properly expended in any amount in excess of eighty percent of the amount of the taxes levied for collection during the current fiscal year for such fund until the cash receipts from taxation or otherwise during the current fiscal year paid into the fund shall exceed such eighty percent of the tax levy by an amount not less than the amount of expenditure or liability in excess of such eighty percent of the tax levy sought to be made or incurred. [1963 c 4 § 36.40.110. Prior: 1945 c 201 § 1, part; 1943 c 66 § 1, part; 1927 c 301 § 1, part; 1923 c 164 § 5, part; Rem. Supp. 1945 § 3997-5, part.]

36.40.120 Limitation on use of borrowed money. Moneys received from borrowing shall be used for no other purpose than that for which borrowed except that if any surplus shall remain after the accomplishment of the purpose for which borrowed, it shall be used to redeem the county debt. Where the budget contains an expenditure program to be financed from a bond issue to be authorized thereafter no such expenditure shall be made or incurred until such bonds have been duly authorized. [1963 c 4 § 36.40.120. Prior: 1945 c 201 § 1, part; 1943 c 66 § 1, part; 1927 c 301 § 1, part; 1923 c 164 § 5, part; Rem. Supp. 1945 § 3997–5, part.]

36.40.130 County not liable on overexpenditure-Penalty against officials. Expenditures made, liabilities incurred, or warrants issued in excess of any of the detailed budget appropriations or as revised by transfer as in RCW 36.40.100, 36.40.110 or 36.40.120 provided shall not be a liability of the county, but the official making or incurring such expenditure or issuing such warrant shall be liable therefor personally and upon his official bond. The county auditor shall issue no warrant and the county commissioners shall approve no claim for any expenditure in excess of the detailed budget appropriations or as revised under the provisions of RCW 36.40.100 through 36.40.130, except upon an order of a court of competent jurisdiction, or for emergencies as hereinafter provided. Any county commissioner, or county auditor, approving any claim or issuing any warrant in excess of any such budget appropriation except as herein provided shall forfeit to the county fourfold the amount of such claim or warrant which shall be recovered by action against such county commissioner or auditor, or all of them, and the several sureties on their official bonds. [1963 c 4 § 36.40.130. Prior: 1945 c 201 § 1, part; 1943 c 66 § 1, part; 1927 c 301 § 1, part; 1923 c 164 § 5, part; Rem. Supp. 1945 § 3997-5, part.

36.40.140 Emergencies subject to hearing. When a public emergency, other than such as are specifically described in RCW 36.40.180, and which could not reasonably have been foreseen at the time of making the budget, requires the expenditure of money not provided for in the budget, the board of county commissioners by majority vote of the commissioners at any meeting the time and place of which all the commissioners have had reasonable notice, shall adopt and enter upon its minutes a resolution stating the facts constituting the emergency and the estimated amount of money required to meet it, and shall publish the same, together with a notice that a public hearing thereon will be held at the time and place designated therein, which shall not be less than one week after the date of publication, at which any taxpayer may appear and be heard for or against the expenditure of money for the alleged emergency. The resolution and notice shall be published once in the official county newspaper, or if there is none, in a legal newspaper in the county. Upon the conclusion of the hearing, if the board of county commissioners approves it, an order shall be made and entered upon its official minutes by a majority vote of all the members of the board setting forth the facts constituting the emergency, together with the amount of expenditure authorized, which order, so entered, shall be lawful authorization to expend said amount for such purpose unless a review is applied for within five days thereafter. [1969 ex.s. c 185 § 3; 1963 c 4 § 36.40.140. Prior: 1925 ex.s. c 143 § 2, part; 1923 c 164 § 6, part; RRS § 3997–6, part.]

Chapter 36.47 COORDINATION OF ADMINISTRATIVE PROGRAMS

Section

36.47.040 State association of county officials may be coordinating agency—Reimbursement for costs and expenses.

36.47.040 State association of county officials may be coordinating agency—Reimbursement for costs and expenses. Each county which designates Washington state association of county officials as the agency through which the duties imposed by RCW 36-.47.020 may be executed is authorized to reimburse the association from the county current expense fund for the cost of any such services rendered: Provided, That no reimbursement shall be made to the association for any expenses incurred under RCW 36.47.050 for travel, meals, or lodging of such county officials, or their representatives at such meetings, but such expenses may be paid by such official's respective county as other expenses are paid for county business. Such reimbursement shall be paid only on vouchers submitted to the county auditor and approved by the board of county commissioners of each county in the manner provided for the disbursement of other current expense funds. Each such voucher shall set forth the nature of the services rendered by the association, supported by affidavit that the services were actually performed. The total of such reimbursements for any county in any calendar year shall not exceed a sum equal to the amount which would be raised by a levy of one-quarter of a cent per thousand dollars of assessed value against the taxable property in such county. [1973 1st ex.s. c 195 § 35; 1970 ex.s. c 47 § 2; 1969 ex.s. c 5 § 3; 1963 c 4 § 36.47.040. Prior: 1959 c 130 § 4.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Chapter 36.54 FERRIES—COUNTY OWNED—FERRY DISTRICTS

Section

36.54.080 Ferry districts authorized—Procedure—Powers.

36.54.080 Ferry districts authorized——Proce-—Powers. The establishment of a ferry district is hereby authorized. Written application for the formation of such a district signed by at least twenty-five percent of the registered voters, who reside and own real estate in the proposed district, shall be filed with the board of county commissioners. The board shall immediately transmit the application to the proper registrar of voters for the proposed district who shall check the names, residence, and registration of the signers with the records of his office and shall, as soon as possible, certify to said board the number of qualified signers. If the requisite number of signers is so certified, the board shall thereupon place the proposition, "Shall a ferry district be established in the following area to operate ferries between the following termini: (describing the proposed district and ferry routes)?" upon the ballot for vote of the people of the proposed district at the next election, general or special. If sixty percent of the voters on such proposition vote in favor of the proposition, the board shall, by resolution, declare the district established. If the requisite number of qualified persons have not signed the application, further signatures may be added and certified until the requisite number have signed and the above procedure shall be thereafter followed.

The area of such district shall be the area within any island or group of islands outside incorporated cities and towns, or such portion or portions thereof as specifically defined in the application.

When established, a ferry district shall be a municipality as defined by the statutes of the state and entitled to all the powers conferred by law and exercised by municipal corporations in this state. A ferry district is hereby empowered to levy not more than one dollar and twenty-five cents per thousand dollars of assessed value against the assessed valuation of the property lying within the district.

A ferry district shall have the right of eminent domain according to the laws of the state.

A ferry district is exempt and excepted from the provisions of the public service laws and is not subject to the control, rules and regulations of the Washington utilities and transportation commission; and it shall not be necessary for a ferry district to apply for or obtain a certificate of public convenience and necessity.

A ferry district may operate any vessel over its authorized routes upon any of the waters of the state that touch any of the area of the district. [1973 1st ex.s. c 195 § 36; 1963 c 4 § 36.54.080. Prior: 1947 c 272 § 1; Rem. Supp. 1947 § 5477–1.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Chapter 36.62 HOSPITALS

Section

36.62.090 Tax levy for maintenance.

36.62.090 Tax levy for maintenance. If the hospital is established, the board of county commissioners, at the time of levying general taxes, shall levy a tax at the rate voted, not to exceed fifty cents per thousand dollars of assessed value in any one year, for the maintenance of the hospital. [1973 1st ex.s. c 195 § 37; 1963 c 4 § 36.62.090. Prior: 1925 ex.s. c 174 § 6; RRS § 6090–6.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Chapter 36.67 LIMITATION OF INDEBTEDNESS——COUNTY BONDS

Sections

36.67.010 Limitations under RCW 39.36.020(2).

36.67.510 Revenue bonds authorized.

36.67.010 Limitations under RCW 39.36.020(2). A county may contract indebtedness for general county purposes subject to the limitations on indebtedness provided for in RCW 39.36.020(2). [1971 c 76 § 1; 1970 ex.s. c 42 § 17; 1963 c 4 § 36.67.010. Prior: 1890 p 37 § 1; RRS § 5575.]

36.67.510 Revenue bonds authorized. The board of county commissioners of any county is hereby authorized for the purpose of carrying out the lawful powers granted to the counties by the laws of the state to contract indebtedness and to issue revenue bonds evidencing such indebtedness in conformity with this chapter. [1965 c 142 § 1.]

Chapter 36.68 PARKS AND RECREATIONAL FACILITIES

Section

36.68.520 Tax levies and bond issues.

36.68.520 Tax levies and bond issues. A service area shall not have power to levy an annual authorized levy, but it shall have the power to levy a tax upon the property included within the service district in the manner prescribed for cities for the purpose of exceeding the limitations established by section 2, Article 7 of the Constitution and by RCW 84.52.052.

The special voted levy may be either for operating fund or for capital outlay, or for a cumulative reserve fund.

A service area may issue general obligations bonds for capital purposes only, not to exceed an amount, together with any outstanding general obligation indebtedness, equal to three-eighths of one percent of the value of the taxable property within the district, and may provide for the retirement thereof by levies in excess of dollar rate in accordance with the provisions of

RCW 84.52.056: Provided, That such districts may issue bonds equal to two and one-half percent of the value of the taxable property within the district, as the term "value of the taxable property" is defined in RCW 39.36.015, when such bonds are approved by the voters of the district at a special election called for the purpose. [1973 1st ex.s. c 195 § 39; 1970 ex.s. c 42 § 19; 1963 c 218 § 13.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Severability—Effective date—1970 ex.s. c 42: See notes following RCW 39.36.015.

Chapter 36.69 RECREATION DISTRICTS ACT

Sections 36.69.140 36.69.350

Special levies authorized——Bonds.

Board authorized to contract indebtedness and issue revenue bonds.

36.69.140 Special levies authorized—Bonds. A park and recreation district shall not have power to levy an annual authorized levy, but it shall have the power to levy a tax upon the property included within the district, in the manner prescribed for cities for the purpose of exceeding the limitations established by Article VII, section 2, of the Constitution and by RCW 84.52.052. Such special, voted levy may be either for operating funds or for capital outlay, or for a cumulative reserve fund. A park and recreation district may issue general obligation bonds for capital purposes only, not to exceed an amount, together with any outstanding general obligation indebtedness equal to three-eighths of one percent of the value of the taxable property within such district, as the term "value of the taxable property" is defined in RCW 39.36.015, and may provide for the retirement thereof by levies in excess of dollar rate limitations in accordance with the provisions of RCW 84.52.056. [1973 1st ex.s. c 195 § 40; 1970 ex.s. c 42 § 20; 1969 c 26 § 5; 1967 c 63 § 5; 1963 c 4 § 36.69.140. Prior: 1961 c 272 § 5; 1959 c 304 § 6; 1957 c 58 § 14.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Severability—Effective date—1970 ex.s. c 42: See notes following RCW 39.36.015.

36.69.350 Board authorized to contract indebtedness and issue revenue bonds. The board of parks and recreation commissioners is hereby authorized for the purpose of carrying out the lawful powers granted to park and recreation districts by the laws of the state to contract indebtedness and to issue revenue bonds evidencing such indebtedness in conformity with this chapter. [1972 ex.s. c 94 § 3.]

Chapter 36.76 ROADS AND BRIDGES—BONDS

Section

36.76.140 Toll bridge bonds authorized——Adjoining counties.

36.76.140 Toll bridge bonds authorized——Adjoining counties. The board of a county may, by majority vote, and by submission to the voters under the same procedure required in RCW 36.76.090 and 36.76.100, issue general obligation bonds for the purpose of contributing money, or the bonds themselves, to the Washington toll bridge authority to help finance the construction of toll bridges across topographical formations constituting boundaries between the county and an adjoining county, or a toll bridge across topographical formation located wholly within an adjoining county, which in the discretion of the board, directly or indirectly benefits the county. Such bonds may be transferred to the Washington toll bridge authority to be sold by the authority for the purposes outlined herein. Such bonds may bear interest at a rate or rates as authorized by the board of county commissioners: Provided, That such indebtedness is subject to the limitations on indebtedness provided for in RCW 39.36.020(2). [1971 c 76 § 3; 1970 ex.s. c 56 § 54; 1969 ex.s. c 232 § 30; 1963 c 4 § 36.76.140. Prior: 1955 c 194 § 1.]

Chapter 36.82 ROADS AND BRIDGES—FUNDS—BUDGET

Section

36.82.040 General tax levy for road fund—Exception.

36.82.040 General tax levy for road fund-Exception. For the purpose of raising revenue for establishing, laying out, constructing, altering, repairing, improving, and maintaining county roads, bridges, and wharves necessary for vehicle ferriage and for other proper county purposes, the board shall annually at the time of making the levy for general purposes make a uniform tax levy throughout the county, or any road district thereof, of not to exceed two dollars and twenty-five cents per thousand dollars of assessed value of the last assessed valuation of the taxable property in the county, or road district thereof, unless other law of the state requires a lower maximum levy, in which event such lower maximum levy shall control. All funds accruing from such levy shall be credited to and deposited in the county road fund except that revenue diverted under RCW 36.33.220 shall be placed in a separate and identifiable account within the county current expense fund. [1973 1st ex.s. c 195 § 41; 1971 ex.s. c 25 § 2; 1963 c 4 § 36.82.040. Prior: 1937 c 187 § 7; RRS § 6450–7.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Severability——1971 ex.s. c 25: See note following RCW 36.33.220.

COUNTY ROAD IMPROVEMENT DISTRICTS

Section

36.88.170 Foreclosed property—Held in trust for district.

36.88.170 Foreclosed property—Held in trust for district. Whenever any property shall be bid in by any county or be stricken off to any county under and by

virtue of any proceeding for enforcement of the assessment provided in this chapter said property shall be held in trust by said county for the fund of the improvement district for the creation of which fund said assessment was levied and for the collection of which assessment said property was sold: Provided, Such county may at any time after the procuring of a deed pay in to such fund the amount of the delinquent assessment for which said property was sold and all accrued interest and interest to the time of the next call for bonds or warrants issued against such assessment fund at the rate provided thereon, and thereupon shall take and hold said property discharged of such trust: Provided further, That property deeded to any county and which shall become a part of the trust being exercised by the said county for the benefit of any local improvement district fund of the said county, shall be exempt from taxation for general, state, county and municipal purposes during the period that it is so held. [1963 c 4 § 36.88.170. Prior: 1951 c 192 § 17.]

Chapter 36.95 TELEVISION RECEPTION IMPROVEMENT DISTRICTS

36.95.010	Purpose.
36.95.020	Boundaries—Territory excluded.
36.95.080	List of television set owners.
36.95.090	County budget provisions applicable to district——Fi
	nancing budget.
36.95.100	Tax levied—Maximum—Exemptions.
36.95.110	Liability for delinquent tax and costs.
36.95.120	Prorating tax.
36.95.160	District treasurer—Duties—District warrants.
36.95.180	Costs of county officers reimbursed.

Sections

36.95.010 Purpose. The purposes of a television reception improvement district, hereinafter referred to in this chapter as "district", shall be to serve the public interest, convenience, and necessity in the construction, maintenance, and operation of television translator stations, including appropriate electric or electronic devices for increasing television program distribution, but said purposes are not meant to include the construction or operation of television cable systems, commonly known and referred to as cable TV systems or CATV. [1971 ex.s. c 155 § 1.]

36.95.020 Boundaries—Territory excluded. A district's boundary may include any part or all of any class county and may include any part or all of any incorporated area located within the county. A district's boundary may not include any territory already being served by a cable TV system (CATV) unless on August 9, 1971 there is a translator station retransmitting television signals to such territory. [1971 ex.s. c 155 § 2.]

36.95.080 List of television set owners. With the assistance of the board, the county assessor shall, on or before the first day of July of any given year, ascertain and prepare a list of all persons he believes own television sets within the district and deliver a copy of such list to the board. [1971 ex.s. c 155 § 8.]

36.95.090 County budget provisions applicable to district—Financing budget. The provisions of chapter 36.40 RCW, relating to budgets, shall apply to the district. The budget of the district shall be financed by an excise tax imposed by the board, and described in RCW 36.95.100. [1971 ex.s. c 155 § 9.]

36.95.100 Tax levied——Maximum——Exemptions. The tax provided for in RCW 36.95.090 and this section shall not exceed fifteen dollars per year per television set, and no person shall be taxed for more than one television set, except that a motel or hotel or any person owning in excess of five television sets shall pay at a rate of one-fifth of the annual tax rate imposed for each of the first five television sets and one-tenth of such rate for each additional set thereafter. An owner of a television set within the district shall be exempt from paying any tax on such set under this chapter: (1) If either (a) his television set does not receive at least a class grade B contour signal retransmitted by the television translator station or other similar device operated by the district, as such class is defined under regulations of the Federal Communications Commission as of August 9, 1971, or (b) he is currently subscribing to and receiving the services of a community antenna system (CATV) to which his television set is connected; and (2) if he filed a statement with the board claiming his grounds for exemption. Space for such statement shall be provided for in the tax notice which the treasurer shall send to taxpayers in behalf of the district. [1971 ex.s. c 155 § 10.]

36.95.110 Liability for delinquent tax and costs. Any person owing the excise tax provided for under this chapter and who fails to pay the same within sixty days after the county treasurer has sent the tax bill to him, shall be deemed to be delinquent. Such person shall be liable for all costs to the county or district attributable to collecting the tax but no such excise tax or costs, nor any judgment based thereon, shall be deemed to create a lien against real property. [1971 ex.s. c 155 § 11.]

36.95.120 Prorating tax. The board may adopt rules providing for prorating of tax bills for persons who have not owned a television set within the district for a full tax year. [1971 ex.s. c 155 § 12.]

36.95.160 District treasurer—Duties—District warrants. The treasurer of the county in which a district is located shall be ex officio treasurer of the district. He shall collect the excise tax provided for under this chapter and shall send notice of payment due to persons owing the tax. There shall be deposited with him all funds of the district. All district payments shall be made by him from such funds upon warrants issued by the county auditor, except the sums to be paid out of any bond fund upon coupons or bonds presented to the treasurer. All warrants shall be paid in the order of issuance. The treasurer shall report monthly to the board in writing, the amount in the district fund or funds. [1971 ex.s. c 155 § 16.]

36.95.180 Costs of county officers reimbursed. The board shall reimburse the county auditor, assessor, and treasurer for the actual costs of services performed by them in behalf of the district. [1971 ex.s. c 155 § 18.]

Sections

TITLE 37

FEDERAL AREAS AND JURISDICTION

Chapters

37.04 General cession of jurisdiction

37.08 Jurisdiction in special cases

37.12 Indians and Indian lands—Jurisdiction

37.16 Acquisition of lands for permanent military installations

Daylight saving time——Prohibition not applicable to federal areas: RCW 1.20.050.

Excise taxes—Extension of excises to federal areas: Chapter 82.52 RCW.

Federal employees classified as resident students: RCW 28B.15.014. Inheritance, gift taxes——Adjustments with federal tax: Chapter 83-.40 RCW.

San Juan Island national historical park, donation of state lands: Chapter 94, Laws of 1967 (uncodified).

School districts, intermediate school districts, agreements with other governmental entities for transportation of students, the public or other noncommon school purposes—Limitations: RCW 28A.24.180.

Chapter 37.04 GENERAL CESSION OF JURISDICTION

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37.04.010 Consent given to acquisition of land by United States.

37.04.020 Concurrent jurisdiction ceded—Reverter.

37.04.030 Reserved jurisdiction of state.

37.04.040 Previous cessions of jurisdiction saved.

Authority of federal government over federal areas: State Constitution Art. 25.

Taxation of federal agencies and instrumentalities: State Constitution Art. 7 § 3 (Amendment 19).

37.04.010 Consent given to acquisition of land by United States. The consent of this state is hereby given to the acquisition by the United States, or under its authority, by purchase, lease, condemnation, or otherwise, of any land acquired, or to be acquired, in this state by the United States, from any individual, body politic or corporate, as sites for forts, magazines, arsenals, dockyards, and other needful buildings or for any other purpose whatsoever. The evidence of title to such land shall be recorded as in other cases. [1939 c 126 § 1; RRS § 8108-1.]

37.04.020 Concurrent jurisdiction ceded—Reverter. Concurrent jurisdiction with this state in and over any land so acquired by the United States shall be, and the same is hereby, ceded to the United States for all purposes for which the land was acquired; but the jurisdiction so ceded shall continue no longer than the United States shall be the owner of such lands, and if the purposes of any grant to or acquisition by the United States shall cease, or the United States shall for five consecutive years fail to use any such land for the purposes of the grant or acquisition, the jurisdiction hereby ceded over the same shall cease and determine, and the right and title thereto shall revest in this state. The jurisdiction ceded shall not vest until the United States

shall acquire title of record to such land. [1939 c 126 § 2; RRS § 8108-2.]

37.04.030 Reserved jurisdiction of state. The state of Washington hereby expressly reserves such jurisdiction and authority over land acquired or to be acquired by the United States as aforesaid as is not inconsistent with the jurisdiction ceded to the United States by virtue of such acquisition. [1939 c 126 § 3; RRS § 8108–3.]

37.04.040 Previous cessions of jurisdiction saved. Sections 8108 and 8109, Remington's Revised Statutes [1891 pp 31, 32 §§ 1, 2], and all other acts and parts of acts inconsistent with the provisions of this chapter are hereby repealed: Provided, That jurisdiction heretofore ceded to the United States over any land within this state by any previous act of the legislature shall continue according to the terms of the respective cessions: Provided further, That if jurisdiction so ceded by any previous act of the legislature has not been affirmatively accepted by the United States, or if the United States has failed or ceased to use any such land for the purposes for which acquired, jurisdiction thereover shall be governed by the provisions of this chapter. [1939 c 126 § 4; RRS § 8108-4.]

Chapter 37.08 JURISDICTION IN SPECIAL CASES

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37.08.180	Jurisdiction ceded.
37.08.200	Rainier National Park.
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37.08.220	National forests, establishment, consolidation, extension
	of.
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37.08.180 Jurisdiction ceded. Jurisdiction ceded when acquisition of land for permanent military installations, see RCW 37.16.180.

37.08.200 Rainier National Park. Exclusive jurisdiction shall be, and the same is hereby ceded to the United States over and within all the territory that is now or may hereafter be included in that tract of land in the state of Washington, set aside for the purposes of a national park, and known as the Rainier National Park; saving, however, to the said state, the right to serve civil or criminal process within the limits of the aforesaid park, in suits or prosecutions for or on account of rights acquired, obligations incurred or crimes committed in said state, but outside of said park; and saving further to the said state the right to tax persons and corporations, their franchises and property on the lands included in said park: Provided, however, This jurisdiction shall not vest until the United States through the proper officer, notifies the governor of this state that they assume police or military jurisdiction over said park. [1901 c 92 § 1; RRS § 8110.]

37.08.210 Olympic National Park. Exclusive jurisdiction shall be, and the same is hereby ceded to the United States over and within all the territory that is now or hereafter included in that tract of land in the state of Washington, set aside for the purposes of a national park, and known as the Olympic National Park; saving, however, to the said state, the right to serve civil and criminal process within the limits of the aforesaid park, in suits or prosecutions for or on account of rights acquired, obligations incurred or crimes committed in said state, but outside of said park; and saving further to the said state the right to tax persons and corporations, their franchises and property on the lands included in said park: Provided, however, This jurisdiction shall not vest until the United States, through the proper officer, notifies the governor of this state that they assume police or military jurisdiction over said park: And provided further, That full jurisdiction over a strip of land two hundred fifty feet wide, being one hundred twenty-five feet wide on each side of the now existing center line of primary state highway No. 9 together with existing pit sites and stockpile sites within said park shall be retained by the state of Washington. [1945 c 114 § 1; 1941 c 51 § 1; 1939 c 170 § 1; Rem. Supp. 1945 § 8110-1.]

37.08.220 National forests, establishment, consolidation, extension of. The legislature of the state of Washington hereby consents to the acquisition by the United States by purchase or gift of such lands in the state of Washington as in the opinion of the government of the United States may be needed for the establishment, consolidation and extension of national forests in this state under the provisions of the act of congress approved March 1, 1911, and entitled: "An act to enable any state to cooperate with any other state or states or with the United States for the protection of the watersheds of navigable streams and to appoint a commission for the acquisition of lands for the purpose of conserving the navigability of navigable rivers," as amended: Provided, The state of Washington shall retain a concurrent jurisdiction with the United States in and over lands so acquired so far that civil processes in all cases, and such criminal processes as may issue under the authority of the state of Washington against any person charged with the commission of any crime without or within said jurisdiction, may be executed thereon in like manner as if this consent had not been granted: Provided further, That before any acquirement of lands be made under the provisions of this section, such acquisition shall be approved by the state forest board: And further provided, That the state of Washington shall retain concurrent jurisdiction to tax persons and corporations and their property and transaction on such lands so acquired. [1935 c 58 § 1; RRS § 9663-23.]

County may convey forest lands to United States: RCW 36.34.210.

37.08.230 Migratory bird preserves. Consent of the state of Washington is given to the acquisition by the United States by purchase, gift, devise, or lease of such areas of land or water, or of land and water, in the state

of Washington, as the United States may deem necessary for the establishment of migratory-bird reservations in accordance with the act of congress approved February 18, 1929, entitled "An Act to more effectively meet the obligations of the United States under the migratory bird treaty with Great Britain by lessening the dangers threatening migratory game birds from drainage and other causes by the acquisition of areas of land and of water to furnish in perpetuity reservations for the adequate protection of such birds; and authorizing appropriations for the establishment of such areas, their maintenance and improvement and for other purposes," reserving, however, to the state of Washington full and complete jurisdiction and authority over all such areas not incompatible with the administration, maintenance, protection, and control thereof by the United States under the terms of said act of congress. [1933 c 159 § 1; no RRS.]

37.08.240 Lake Washington ship canal. That in aid of the construction, maintenance and operation of a ship canal, by the United States of America, to connect the waters of Lakes Union and Washington, in King county, with Puget Sound, together with all necessary and convenient locks, landways, spillways, buildings, power plant and other proper appurtenances, there be and hereby is granted by this state to said United States the right to place, construct, maintain, and operate, such ship canal, landways, spillways, buildings, power plant and other proper appurtenances, upon, along, through and over any and all lands belonging to and waters of this state in said King county, within such limits as shall be defined by the plans and specifications for such improvement as the same shall be approved by the United States secretary of war, and the right to raise the waters of Salmon Bay and the right to lower the waters of Lake Washington, in prosecution of such improvement, and this state hereby releases the United States from all liability to damages to this state, its successors or assigns, that shall or might arise from such lowering or raising of waters, or otherwise from such improvement. But nothing in this section contained shall operate as an assumption of nor create any liability on the part of the state, for any damages which may result to any person, company or corporation. [1901 c 6 § 1; RRS § 8120.]

37.08.250 Additional right-of-way. That a right-of-way of not exceeding five hundred feet in width is hereby granted to the United States of America through any lands or shorelands belonging to the state of Washington, or to the University of Washington, and lying in King county between Lakes Union and Washington, or in or adjoining either of them, the southern boundary of such right-of-way on the upland to be coincident with the southern boundary of the lands now occupied by the University of Washington adjacent to the present right-of-way of said canal; the width and definite location of such right-of-way before the same is taken possession of by said United States shall be plainly and completely platted and a plat thereof approved by the secretary of war of the United

Sections

37.12.010

37.12.021

States filed in the office of the state land commissioner: Provided, That nothing in this section contained shall be construed to repeal or impair any right, interest, privilege or grant expressed or intended in the act of the legislature of the state of Washington approved February 8, 1901, entitled, "An Act relative to and in aid of the construction, maintenance and operation by the United States of America of a ship canal with proper locks and appurtenances to connect the waters of Lakes Union and Washington in King county with Puget Sound and declaring an emergency." [1907 c 216 § 1; RRS § 8121.]

37.08.260 Auburn general depot. Concurrent jurisdiction shall be, and the same is hereby ceded to the United States over and within all the land comprising the Auburn General Depot area, being 570.08 acres, more or less, situate in King county, state of Washington; saving, however, to the state the right to serve civil and criminal process within the limits of the aforesaid area in suits or prosecutions for or on account of rights acquired, obligations incurred or crimes committed in said state, but outside of said area. The metes and bounds description of the land over which jurisdiction is ceded hereby is as follows:

A parcel of land in sections 24 and 25, Township 21 North, Range 4 East, Willamette Meridian, King County, as follows: Beginning at a point on the west line of the Northern Pacific Railway right-of-way which point is S 89° 16' 55" W, 423.65 feet and N 2° 12' 33" W, 20 feet from the southeast corner of section 25, thence S 89° 16' 55" W, 1548.93 feet along the north right-of-way line of Ellingson Road to a point, thence N 0° 10' 45" E, 1298.11 feet to a point, thence S 89° 31' 28" W, 638.25 feet to the east right-of-way line of Greenhalgh Road, thence N 0° 08' 47" E, 1351.31 feet along said east right-of-way line to its intersection with the north right-of-way line of Algona Road, thence S 89° 46' 07" W, 1724.35 feet along said north right-ofway line to a point on the easterly right-of-way line of the Chicago, Milwaukee, St. Paul and Pacific Railroad, thence N 0° 04' 38" W, 1223.74 feet along said rightof-way to a point of spiral curve, thence along a spiral curve whose central angle is 1° 36' 14" and whose long chord bears N 0° 27' 20" E, 158.51 feet, thence along a circular curve to the right, whose radius bears S 88° 28' 24" E, 2822.01 feet, through a central angle of 21° 16' 24" for a distance of 1047.78 feet to a point of spiral, thence along a spiral curve whose central angle is 1° 36' 14", and whose long chord bears N 23° 51' 42" E, 158.51 feet, thence N 24° 24' 15" E, 3088.12 feet to a point of spiral curve, thence along a spiral whose central angle is 1° 35' 51", and whose long chord bears N 23° 51¹ 55" E, 161.51 feet to point of circular curve, thence along a circular curve, to the left, whose radius bears N 67° 11' 36" W, 2908.01 feet, through a central angle of 20° 58' 46" for a distance of 1064.80 feet, thence along a spiral curve to the left, whose central angle is 1° 35' 51", and whose long chord bears N 0° 45' 10" E, 161.51 feet, thence N 0° 13' 47" E, 1148.81 feet to the centerline of the Chicago, Milwaukee, St.

Paul and Pacific Railroad and Northern Pacific crossover track being a point in a curve, thence along centerline of said crossover track on a curve to the left in a southeasterly direction, from a radius which bears N 63° 36' 26" E, 351.28 feet, through a central angle of 26° 50′ 13″ for a distance of 164.54 feet, thence S 53° 13' 47" E, 1840.78 feet along said centerline, thence along a curve to the right in a southeasterly direction, from a radius which bears S 36° 46' 13" W, 386.60 feet, through a central angle of 10° 26' 06" for a distance of 70.41 feet to the intersection of the westerly right-ofway line of county road No. 76, thence *S 2° 12' 33" E, 6596.21 feet along the westerly right-of-way line of county road No. 76 to the East-West centerline of said section 25, thence N 89° 46' 02" E, 60.04 feet to the westerly right-of-way line of the Northern Pacific Railway Company, thence S 2° 12' 33" E, 2605.01 feet to point of beginning. The jurisdiction ceded hereby does not extend to any existing perimeter railroad or county road right-of-way. [1951 c 40 § 1.]

*Reviser's note: In the third from the last course, the "2" in the description "S 2° 12' 33" E" was by typographical error omitted from the session laws. The digit is inserted by the reviser after verification from original sources.

37.08.270 Cession of jurisdiction. Cession of jurisdiction, lease or conveyances to United States for flood control, navigation and allied purposes, see RCW 36.34.220–36.34.240.

Chapter 37.12 INDIANS AND INDIAN LANDS— JURISDICTION

Assumption of criminal and civil jurisdiction by state.

Assumption of criminal and civil jurisdiction by

	state—Resolution of request—Proclamation by
	governor, 1963 act.
37.12.030	Effective date for assumption of jurisdiction——Crimi
	nal causes.
37.12.040	Effective date for assumption of jurisdiction—Civil
	causes.
37.12.050	State's jurisdiction limited by federal law.
37.12.060	Chapter limited in application.
37.12.070	Tribal ordinances, customs, not inconsistent with law

applicable in civil causes.

Alienation of land by Indians: Chapter 64.20 RCW.

Annexation of federal areas by first class city; RCW 35.13.185.

Compact with the United States: State Constitution Art. 26 § 2.

Daylight saving time——Prohibition not applicable to federal areas:

RCW 1.20.050.

Qualifications of voters: State Constitution Art. 6 § 1 (Amendment 2).

Qualifications of voters: State Constitution Art. 6 § 1 (Amendment 2) Who amenable to criminal statutes: RCW 10.01.010.

37.12.010 Assumption of criminal and civil jurisdiction by state. The state of Washington hereby obligates and binds itself to assume criminal and civil jurisdiction over Indians and Indian territory, reservations, country, and lands within this state in accordance with the consent of the United States given by the act of August 15, 1953 (Public Law 280, 83rd Congress, 1st Session), but such assumption of jurisdiction shall not apply to Indians when on their tribal lands or allotted lands within an established Indian reservation and held in trust by

the United States or subject to a restriction against alienation imposed by the United States, unless the provisions of RCW 37.12.021 have been invoked, except for the following:

- (1) Compulsory school attendance;
- (2) Public assistance;
- (3) Domestic relations;
- (4) Mental illness;
- (5) Juvenile delinquency;
- (6) Adoption proceedings;
- (7) Dependent children; and
- (8) Operation of motor vehicles upon the public streets, alleys, roads and highways: *Provided further*, That Indian tribes that petitioned for, were granted and became subject to state jurisdiction pursuant to this chapter on or before March 13, 1963 shall remain subject to state civil and criminal jurisdiction as if chapter 36, Laws of 1963 had not been enacted. [1963 c 36 § 1; 1957 c 240 § 1.]

Reviser's note: Chapter 36, Laws of 1963 which became effective on March 13, 1963, amended RCW 37.12.010, 37.12.030, 37.12.040 and 37.12.060, repealed RCW 37.12.020, and enacted a new section codified herein as RCW 37.12.021.

37.12.021 Assumption of criminal and civil jurisdiction by state—Resolution of request—Proclamation by governor, 1963 act. Whenever the governor of this state shall receive from the majority of any tribe or the tribal council or other governing body, duly recognized by the Bureau of Indian Affairs, of any Indian tribe, community, band or group in this state a resolution expressing its desire that its people and lands be subject to the criminal or civil jurisdiction of the state of Washington to the full extent authorized by federal law, he shall issue within sixty days a proclamation to the effect that such jurisdiction shall apply to all Indians and all Indian territory, reservations, country, and lands of the Indian body involved to the same extent that this state exercises civil and criminal jurisdiction or both elsewhere within the state: Provided, That jurisdiction assumed pursuant to this section shall nevertheless be subject to the limitations set forth in RCW 37.12.060. [1963 c 36 § 5.]

37.12.030 Effective date for assumption of jurisdiction—Criminal causes. Upon March 13, 1963 the state of Washington shall assume jurisdiction over offenses as set forth in RCW 37.12.010 committed by or against Indians in the lands prescribed in RCW 37.12.010 to the same extent that this state has jurisdiction over offenses committed elsewhere within this state, and such criminal laws of this state shall have the same force and effect within such lands as they have elsewhere within this state. [1963 c 36 § 2; 1957 c 240 § 3.]

37.12.040 Effective date for assumption of jurisdiction—Civil causes. Upon March 13, 1963 the state of Washington shall assume jurisdiction over civil causes of action as set forth in RCW 37.12.010 between Indians or to which Indians are parties which arise in the lands prescribed in RCW 37.12.010 to the same extent that this state has jurisdiction over other civil causes of

action and, except as otherwise provided in this chapter, those civil laws of this state that are of general application to private persons or private property shall have the same force and effect within such lands as they have elsewhere within this state. [1963 c 36 § 3; 1957 c 240 § 4.]

37.12.050 State's jurisdiction limited by federal law. The jurisdiction assumed pursuant to this chapter shall be subject to the limitations and provisions of the federal act of August 15, 1953 (Public Law 280, 83rd Congress, 1st Session). [1957 c 240 § 5.]

37.12.060 Chapter limited in application. Nothing in this chapter shall authorize the alienation, encumbrance, or taxation of any real or personal property, including water rights and tidelands, belonging to any Indian or any Indian tribe, band, or community that is held in trust by the United States or is subject to a restriction against alienation imposed by the United States; or shall authorize regulation of the use of such property in a manner inconsistent with any federal treaty, agreement, or statute or with any regulation made pursuant thereto; or shall confer jurisdiction upon the state to adjudicate, in probate proceedings or otherwise, the ownership or right to possession of such property or any interest therein; or shall deprive any Indian or any Indian tribe, band, or community of any right, privilege, or immunity afforded under federal treaty, agreement, statute, or executive order with respect to Indian land grants, hunting, trapping, or fishing or the control, licensing, or regulation thereof. [1963 c 36 § 4; 1957 c 240 § 6.]

37.12.070 Tribal ordinances, customs, not inconsistent with law applicable in civil causes. Any tribal ordinance or custom heretofore or hereafter adopted by an Indian tribe, band, or community in the exercise of any authority which it may possess shall, if not inconsistent with any applicable civil law of the state, be given full force and effect in the determination of civil causes of action pursuant to this section. [1957 c 240 § 7.]

Chapter 37.16 ACQUISITION OF LANDS FOR PERMANENT MILITARY INSTALLATIONS

Sections

37.16.020 Bonds may be issued.

37.16.130 Eminent domain—Appeal—Payment of award into court—Immediate possession.

37.16.180 Jurisdiction ceded.

Reviser's note: Chapter 4, Laws of 1917, herein codified as chapter 37.16 RCW, is discussed in State Ex Rel Board of Commissioners v. Clausen, 95 Wash. 214, 163 Pac. 744, where it is considered in conjunction with 1917 c 3, a special act authorizing (and directing) Pierce county to condemn property and issue bonds in payment of awards therefor in order to secure the location of Camp (now Fort) Lewis in that county. In prior compilations, Remington omitted 1917 c 4, and Pierce omitted all but section 22, ceding the state's jurisdiction to the United States. 1917 c 4 appeared to have been a general act and for that reason was codified herein. Most of the sections in this chapter were subsequently repealed by 1971 c 76 § 6.

Appropriation authorized in aid of federal or state improvement: RCW 8.08.090.

Condemnation for military purposes: RCW 8.04.170, 8.04.180.

Eminent domain by counties: Chapter 8.08 RCW.

Joint armory sites: RCW 36.64.050.

Lease or conveyance to the state or to United States for military,

housing and other purposes: RCW 36.34.250.

Leases to United States for national defense: RCW 79.08.120. Long term leases to United States by counties: RCW 36.34.310.

Tide and shore land grants to United States: RCW 79.01.596 through 79.01.608.

Transfer of property to state or United States for military purposes or housing projects: RCW 36.34.260.

37.16.020 Bonds may be issued. Whenever the board of county commissioners of any county shall submit to the voters of such county at an election to be held under the provisions of RCW 37.16.010, the question of issuing bonds to procure money for such purposes and three-fifths of the voters of such county voting on the question have assented thereto, and the amount of such bonds, together with the already existing indebtedness will not exceed two and one-half percent of the value of the taxable property of such county, as the term "value of the taxable property" is defined in RCW 39.36.015, then the board of county commissioners of such county is authorized and empowered to issue its negotiable bonds in the name of the county for the purposes for which such election was held. It being hereby declared that such purposes are purposes for which, under legislative authority, the county availing itself of the provisions of this chapter may lawfully incur indebtedness. Such bonds to be negotiable bonds of such county, payable in not more than twenty years, with interest at such rate or rates as authorized by the board of county commissioners, payable annually. [1971 c 10 § 1. Prior: 1970 ex.s. c 56 § 56; 1970 ex.s. c 42 § 24; 1969 ex.s. c 232 § 74; 1917 c 4 § 3; no RRS. Formerly RCW 37.08.020.1

Reviser's note: This section was subsequently repealed by 1971 c 76 § 6, which repeal did not take cognizance of the section's amendment by 1971 c 10 § 1.

Bonds—Form, terms of sale, payment, etc.: Chapter 39.44 RCW. Limitation of indebtedness: Chapter 39.36 RCW.

Limitation of indebtedness——County bonds: Chapter 36.67 RCW. Vote required at bond elections: Chapter 39.40 RCW.

37.16.130 Eminent domain——Appeal——Payment of award into court-Immediate possession. Any final judgment or judgments rendered by said court upon any finding or findings of any jury or juries, or upon any finding or findings of the court in case a jury be waived, shall be lawful and sufficient condemnation of the land or property to be taken or of the right to damage the same in the manner proposed, upon the payment of the amount of such findings and all costs which shall be taxed as in other civil cases: Provided, That in case any respondent recovers no damages, no costs shall be taxed. Such judgment or judgments shall be final and conclusive unless appealed from, and no appeal from the same shall delay the proceedings nor deprive the county of the right to possession of the property condemned, if such county shall pay into court for the owners and parties interested, as directed by the court, the amount of the judgment and costs, and such county, after making such payment into court,

shall be liable to such owner or owners or parties interested for the payment of any further compensation which may at any time be finally awarded to such parties so appealing in said proceeding, and his or her costs, and shall pay the same on the rendition of judgment therefor, and abide any rule or order of the court in relation to the matter in controversy. In case of an appeal to the supreme court or the court of appeals of the state by any party to the proceedings the money so paid into the superior court shall remain in the custody of said superior court until the final determination of the proceedings. If any party entitled to appeal accepts the sum awarded by the jury or by the court, he shall be deemed thereby to have waived an appeal to the supreme court or the court of appeals. [1971 c 81 § 99; 1917 c 4 § 16; no RRS. Formerly RCW 37.08.130.]

Reviser's note: The amendment to this section by 1971 c 81 § 99 did not take cognizance of the section's previous repeal by 1971 c 76 § 6.

37.16.180 Jurisdiction ceded. Pursuant to the Constitution and laws of the United States, and especially to paragraph seventeen of section eight of article one of such Constitution, the consent of the legislature of the state of Washington is hereby given to the United States to acquire by donation from any county acting under the provisions of this chapter, title to all the lands herein intended to be referred to, to be evidenced by the deed or deeds of such county, signed by the chairman of its board of county commissioners and attested by the clerk of such board under the seal of such board, and the consent of the state of Washington is hereby given to the exercise by the congress of the United States of exclusive legislation in all cases whatsoever, over such tracts or parcels of land so conveyed to it: Provided, Upon such conveyance being concluded, a sufficient description by metes and bounds and an accurate plat or map of each such tract or parcel of land be filed in the auditor's office of the county in which such lands are situated, together with copies of the orders, deeds, patents, or other evidences in writing of the title of the United States: And provided, That all civil process issued from the courts of this state, and such criminal process as may issue under the authority of this state against any person charged with crime in cases arising outside of such reservation, may be served and executed thereon in the same mode and manner and by the same officers as if the consent herein given had not been made. [1917 c 4 § 22; no RRS. Formerly RCW 37.08.180.]

General cession of jurisdiction: Chapter 37.04 RCW.

Jurisdiction in special cases: Chapter 37.08 RCW.



TITLE 39 PUBLIC CONTRACTS AND INDEBTEDNESS

Chapters

39.36 Limitation of indebtedness of taxing districts

39.40 Vote required at bond elections

39.44 Bonds—Form, terms of sale, payment, etc.

39.52 Funding indebtedness in counties, cities and towns

Chapter 39.36 LIMITATION OF INDEBTEDNESS OF TAXING DISTRICTS

Sections

39.36.010 Definitions.

39.36.020 Computation of indebtedness.

39.36.015 "Value of the taxable property" defined.

39.36.030 Computation of indebtedness.

39.36.010 Definitions. The term "taxing district" as herein used shall be held to mean and embrace all counties, cities, towns, townships, port districts, school districts, metropolitan park districts or other municipal corporations which now, or may hereafter exist.

The term "the last assessed valuation of the taxable property in such taxing district" as used herein shall be held to mean and embrace the aggregate assessed valuation for such taxing district as placed on the last completed and balanced tax rolls of the county next preceding the date of contracting the debt or incurring the liability. [1917 c 143 § 4; RRS § 5608.]

39.36.015 "Value of the taxable property" defined. Whenever used in this 1970 amendatory act, the term "value of the taxable property" shall mean the actual value of the taxable property in a taxing district incurring indebtedness, as the term "taxing district" is defined in RCW 39.36.010, to be ascertained by the last assessment for state and county purposes previous to the incurring of such indebtedness except that in incorporated cities the assessment shall be taken from the last assessment for city purposes. [1970 ex.s. c 42 § 1.]

Reviser's note: The following annotations apply to this section and to the various sections amended by chapter 42, Laws of 1970 ex.s. referred to herein as "this 1970 amendatory act" is codified as RCW 39.36.015, 27.12.070, 27.12.222, 28A.47.801, 28A.51.010, 28A.51.020, 28A.58.550, 35.37.040, 35.58.450, 35.61.100, 35.61.110, 35A.40.090, 36-67.010, 36.67.020, 36.68.520, 36.69.140, 36.76.010, 36.76.080, 37.16.010, 37.16.020, 39.28.030, 39.30,010, 39.36.020, 47.57.530, 52.08.080, 52.16.080, 53.08.030, 53.36.030, 54.24.018, 56.16.050, 57.20.110, 57.20-120, 88.32.230, 89.30.400, 89.30.403 and 86.05.920.

Severability——1970 ex.s. c 42: "If any provision of this 1970 amendatory act, or its application to any person or circumstance is held invalid, the remainder of this 1970 amendatory act, or the application of the provision to other persons or circumstances is not affected." [1970 ex.s. c 42 § 41.]

Effective date—1970 ex.s. c 42: "The effective date of this 1970 amendatory act is November 1, 1970." [1970 ex.s. c 42 § 42.]

39.36.030 Computation of indebtedness. Whenever it shall be necessary to compute the indebtedness of a taxing district for bonding or any other indebtedness

purposes, taxes levied for the current year and cash on hand received for the purpose of carrying on the business of such taxing district for such current year shall be considered as an asset only as against indebtedness incurred during such current year which is payable from such taxes or cash on hand: Provided, however, That all taxes levied for the payment of bonds, warrants or other public debts of such taxing district, shall be deemed a competent and sufficient asset of the taxing district to be considered in calculating the constitutional debt limit or the debt limit prescribed by this chapter for any taxing district: Provided, That the provisions of this section shall not apply in computing the debt limit of a taxing district in connection with bonds authorized pursuant to a vote of the electors at an election called prior to March 1, 1917. [1921 c 123 § 1; 1917 c 143 § 2; RRS § 5606.]

39.36.030 Computation of indebtedness. Whenever it shall be necessary to compute the indebtedness of a taxing district for bonding or any other indebtedness purposes, taxes levied for the current year and cash on hand received for the purpose of carrying on the business of such taxing district for such current year shall be considered as an asset only as against indebtedness incurred during such current year which is payable from such taxes or cash on hand: Provided, however, That all taxes levied for the payment of bonds, warrants or other public debts of such taxing district, shall be deemed a competent and sufficient asset of the taxing district to be considered in calculating the constitutional debt limit or the debt limit prescribed by this chapter for any taxing district: Provided, That the provisions of this section shall not apply in computing the debt limit of a taxing district in connection with bonds authorized pursuant to a vote of the electors at an election called prior to March 1, 1917. [1921 c 123 § 1; 1917 c 143 § 2; RRS § 5606.]

Chapter 39.40 VOTE REQUIRED AT BOND ELECTIONS

Sections

39.40.010 Forty percent poll of voters required.
39.40.020 Existing election laws to apply.
39.40.030 Certification of votes——Canvass.

39.40.010 Forty percent poll of voters required. No general obligation bonds of any county, port district, or metropolitan park district upon which a vote of the people is required under existing laws shall be issued, nor shall they become a lien upon the taxable property within such county or district unless, in addition to all other requirements provided by law in the matter of the issuance of general obligation bonds by such county or district, the total vote cast upon such proposition shall exceed forty percent of the total number of voters voting in such county or district at the general county or state election next preceding such bond election. [1961 ex.s. c 15 § 1; 1959 c 290 § 3; 1925 c 13 § 1; RRS § 5646–1.]

Exceeding debt limitation by municipalities: State Constitution Art. 8 § 6 (Amendment 27).

Vote required for excess levy to retire bonds issued for capital purposes: RCW 84.52.056.

39.40.020 Existing election laws to apply. In all such elections the provisions of existing law with respect to registration, opening and closing of registration books and the duties of officers and the appointment and selection of election officials shall apply. [1925 c 13 § 2; RRS § 5646–2.]

Election laws in general: Title 29 RCW.

39.40.030 Certification of votes—Canvass. The election officials in each of the precincts included within any such district shall, as soon as possible and in no case later than five days after the closing of the polls of any election involving the issuance of bonds, certify to the county auditor of the county within which such district is located the total number of votes cast for and against each separate proposal and the vote shall be canvassed and certified by a canvassing board consisting of the chairman of the board of county commissioners, the county auditor, and the prosecuting attorney who shall declare the result thereof. [1959 c 290 § 4; 1925 c 13 § 3; RRS § 5646–3.]

Chapter 39.44 BONDS—FORM, TERMS OF SALE, PAYMENT, ETC.

Sections

39.44.020 Tax levy for interest and principal.

39.44.070 Life of bonds.

39.44.020 Tax levy for interest and principal. The officials now or hereafter charged by law with the duty of levying taxes for the payment of said bonds and interest shall, in the manner provided by law, make an annual levy sufficient to meet the payments of principal and interest on said bonds maturing as herein provided. [1965 ex.s. c 74 § 2; 1923 c 151 § 2; RRS § 5583-2.]

39.44.070 Life of bonds. Notwithstanding the provisions of any charter to the contrary, bonds issued under RCW 39.44.010 through 39.44.080 may be issued to run for a period up to forty years from the date of the issue and shall, as near as practicable, be issued for a period which shall not exceed the life of the improvement to be acquired by the use of the bonds. [1967 c 107 § 5; 1923 c 151 § 5; RRS § 5583-5.]

Chapter 39.52 FUNDING INDEBTEDNESS IN COUNTIES, CITIES AND TOWNS

Section

39.52.035 Tax levy---Purpose

39.52.035 Tax levy—Purpose. The corporate authorities of any such county, city or town shall provide annually by ordinance or resolution for the levy and extension on the tax rolls of such county, city or town,

and for the collection thereof, of a direct annual tax in addition to all other county, city or town taxes to be levied according to law, which shall be sufficient to meet the interest on all of said bonds promptly as the same matures, and also sufficient to fully pay each series of bonds as the same matures: *Provided*, That such ordinance or resolution shall not be repealed until the levy therein provided for shall be fully paid, or the bonds both principal and interest shall be paid or canceled. [1895 c 170 § 4; RRS § 5621. Formerly RCW 39.52.030, part.]

TITLE 40

PUBLIC DOCUMENTS, RECORDS AND PUBLICATIONS

Chapter

40.14 Preservation and destruction of public records

Chapter 40.14 PRESERVATION AND DESTRUCTION OF PUBLIC RECORDS

Sections
40.14.010
Definition and classification of public records.
40.14.020
Division of archives and records management—State archivist—Powers and duties—Duties of public officials.
40.14.070
Destruction of local government records—Preservation for historical interest—Local records commit-

tee, duties.

40.14.010 Definition and classification of public records. As used in this chapter, the term "public records" shall include any paper, correspondence, form, book, photograph, film, sound recording, map drawing, or other document, regardless of physical form or characteristics, and including all copies thereof, that have been made by or received by any agency of the state of Washington in connection with the transaction of public business, and legislative records as described in RCW 40.14.100.

For the purposes of this chapter, public records shall be classified as follows:

- (1) Official public records shall include all original vouchers, receipts and other documents necessary to isolate and prove the validity of every transaction relating to the receipt, use and disposition of all public property and public income from all sources whatsoever; all agreements and contracts to which the state of Washington or any agency thereof may be a party; all fidelity, surety and performance bonds; all claims filed against the state of Washington or any agency thereof; all records or documents required by law to be filed with or kept by any agency of the state of Washington; all legislative records as defined in RCW 40.14.100; and all other documents or records determined by the records committee, hereinafter created, to be official public records.
- (2) Office files and memoranda shall include all records, correspondence, exhibits, books, booklets, drawings, maps, blank forms, or documents not above defined and classified as official public records; all duplicate copies of official public records filed with any agency of the state of Washington; all documents and reports made for the internal administration of the office to which they pertain but not required by law to be filed or kept with such agency; and all other documents or records, determined by the records committee, hereinafter created, to be office files and memoranda. [1971 ex.s. c 102 § 1; 1957 c 246 § 1.]

40.14.020 Division of archives and records management—State archivist—Powers and duties—Duties of public officials. All public records shall be and remain the property of the state of Washington. They shall be delivered by outgoing officials and employees to their successors and shall be preserved, stored, transferred, destroyed or disposed of, and otherwise managed, only in accordance with the provisions of this chapter. In order to insure the proper management and safeguarding of public records, the division of archives of the department of general administration is designated as the division of archives and records management, and, under the administration of the state archivist, who shall have reasonable access to all public records, wherever kept, for purposes of information, surveying, or cataloguing, shall undertake the following functions, duties, and responsibilities:

(1) To manage the archives of the state of Washington;

(2) To centralize the archives of the state of Washington, to make them available for reference and scholarship, and to insure their proper preservation;

(3) To inspect, inventory, catalog, and arrange retention and transfer schedules on all record files of all state departments and other agencies of state government;

(4) To insure the maintenance and security of all state public records and to establish safeguards against unauthorized removal or destruction;

(5) To establish and operate such state record centers as may from time to time be authorized by appropriation, for the purpose of preserving, servicing, screening and protecting all state public records which must be preserved temporarily or permanently, but which need not be retained in office space and equipment;

(6) To gather and disseminate to interested agencies information on all phases of records management and current practices, methods, procedures and devices for efficient and economical management of records;

(7) To operate a central microfilming bureau which will microfilm, at cost, records approved for filming by the head of the office of origin and the archivist; to approve microfilming projects undertaken by state departments and all other agencies of state government; and to maintain proper standards for this work;

(8) To maintain necessary facilities for the review of records approved for destruction and for their economical disposition by sale or burning; directly to supervise such destruction of public records as shall be authorized by the terms of this chapter. [1957 c 246 § 2.]

40.14.070 Destruction of local government records—Preservation for historical interest—Local records committee, duties. County, municipal, and other local government agencies may request authority to destroy noncurrent public records having no further administrative or legal value by submitting to the division of archives and records management, lists of such records, in triplicate, on forms prepared by the division. The archivist and the chief examiner of the division of municipal corporations of the office of the state auditor and a representative appointed by the attorney general

shall constitute a committee to be known as the local records committee which shall review such lists, and may veto the destruction of any or all items contained therein.

A local government agency, as an alternative to submitting lists, may elect to establish a records control program based on recurring disposition schedules recommended by the agency to the local records committee. The schedules are to be submitted on forms provided by the division of archives and records management to the local records committee, which may either veto, approve, or amend the schedule. Approval of such schedule or amended schedule shall be by unanimous vote of the local records committee. Upon such approval, the schedule shall constitute authority for the local government agency to destroy the records listed thereon, after the required retention period, on a recurring basis until the schedule is either amended or revised by the committee.

No public record other than office files and memoranda of any local government agency shall be deuntil it is either photographed, microphotographed, photostated, or reproduced on film, or until it is seven years old, and except as otherwise provided by law no public record shall be destroyed until approved for destruction by the local records committee: Provided, That where records have federal retention guidelines the local records committee may adjust the retention period accordingly: Provided further, That an automatic reduction of retention periods from ten to seven years as provided for in this 1973 amendatory section for official public records shall not be made as to records on existing record retention schedules but the same shall be reviewed individually by the local records committee for approval or disapproval of the change to a retention period of seven years.

The state archivist may furnish appropriate information, suggestions, and guidelines to local government agencies for their assistance in the preparation of lists and schedules or any other matter relating to the retention, preservation, or destruction of records under this chapter. The local records committee may adopt appropriate regulations establishing procedures to be followed in such matters.

Records of county, municipal, or other local government agencies, designated by the archivist as of primarily historical interest, may be transferred to a recognized depository agency selected by the archivist, in order to relieve local offices of the burden of housing them, to insure their preservation, and to make them available for reference or study. [1973 c 54 § 5; 1971 ex.s. c 10 § 1; 1957 c 246 § 7.]

TITLE 41 PUBLIC EMPLOYMENT, CIVIL SERVICE AND PENSIONS

Chapter

41.16 Firemen's relief and pensions——1947 Act

Chapter 41.16 FIREMEN'S RELIEF AND PENSIONS——1947 ACT

Sections

41.16.050 Firemen's pension fund—How constituted.

41.16.060 Tax levy for fund.

41.16.050 Firemen's pension fund——How constituted. There is hereby created and established in the treasury of each municipality a fund which shall be known and designated as the firemen's pension fund, which shall consist of (1) all bequests, fees, gifts, emoluments or donations given or paid thereto, (2) forty-five percent of all moneys received by the state from taxes on fire insurance premiums, (3) taxes paid pursuant to the provisions of RCW 41.16.060, (4) interest on the investments of the fund, (5) contributions by firemen as provided for herein. The forty-five percent of moneys received from the tax on fire insurance premiums under the provisions of this chapter shall be distributed in the proportion that the number of paid firemen in the city, town or fire protection district bears to the total number of paid firemen throughout the state to be ascertained in the following manner: The secretary of the firemen's pension board of each city, town and fire protection district now or hereafter coming under the provisions of this chapter shall within thirty days after the taking effect of this 1961 amendatory act and on or before the fifteenth day of January thereafter, certify to the state treasurer the number of paid firemen in the fire department in such city, town or fire protection district. The state treasurer shall on or before the first day of June of each year deliver to the treasurer of each city, town and fire protection district coming under the provisions of this chapter his warrant, payable to each city, town or fire protection district for the amount due such city, town or fire protection district ascertained as herein provided and the treasurer of each such city, town or fire protection district shall place the amount thereof to the credit of the firemen's pension fund of such city, town or fire protection district. [1967 c 42 § 1; 1961 c 255 § 8; 1949 c 45 § 1; 1947 c 91 § 5; Rem. Supp. 1949 § 9578-44. Prior: 1929 c 86 § 11; 1919 c 196 § 14.]

41.16.060 Tax levy for fund. It shall be the duty of the legislative authority of each municipality, each year as a part of its annual tax levy, to levy and place in the fund a tax of twenty-two and one-half cents per thousand dollars of assessed value against all the taxable property of such municipality: *Provided*, That if a report by a qualified actuary on the condition of the fund establishes that the whole or any part of said dollar rate

is not necessary to maintain the actuarial soundness of the fund, the levy of said twenty-two and one-half cents per thousand dollars of assessed value may be omitted, or the whole or any part of said dollar rate may be levied and used for any other municipal purpose.

It shall be the duty of the legislative authority of each municipality, each year as a part of its annual tax levy and in addition to the city levy limit set forth in RCW 84.52.050, as now or hereafter amended, to levy and place in the fund an additional tax of twenty-two and one-half cents per thousand dollars of assessed value against all taxable property of such municipality: Provided, That if a report by a qualified actuary establishes that all or any part of the additional twenty-two and one-half cents per thousand dollars of assessed value levy is unnecessary to meet the estimated demands on the fund under this chapter for the ensuing budget year, the levy of said additional twenty-two and one-half cents per thousand dollars of assessed value may be omitted, or the whole or any part of such dollar rate may be levied and used for any other municipal purpose. [1973 1st ex.s. c 195 § 43; 1973 1st ex.s. c 195 § 144; 1970 ex.s. c 92 § 2; 1965 ex.s. c 45 § 1; 1961 c 255 § 9; 1951 c 72 § 1; 1947 c 91 § 6; Rem. Supp. 1947 § 9578-45. Prior: 1929 c 86 § 12; 1919 c 196 § 15; 1909 c

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Reviser's note: The effective date "of this 1961 amendatory act" was midnight June 7, 1961, see preface 1961 session laws.

TITLE 42

PUBLIC OFFICERS AND AGENCIES

Chapters

42.17 Disclosure—Campaign finances—Lobbying—Records

42.30 Open public meetings act

Chapter 42.17 DISCLOSURE——CAMPAIGN FINANCES—— LOBBYING——RECORDS

Sections

42.17.240 Elected officials reports of financial affairs.

42.17.250 Duty to publish procedures.

42.17.260 Documents and indexes to be made public.

42.17.270 Facilities for copying.

42.17.280 Times for inspection and copying.

42.17.290 Protection of public records.

42.17.300 Charges for copying.

42.17.310 Certain personal and other records exempt.

42.17.320 Prompt responses required.

42.17.330 Court protection of records.

42.17.340 Judicial review of agency actions.

42.17.240 Elected officials reports of financial affairs.

(1) Every elected official (except president, vice president and precinct committeemen) shall on or before January 31st of each year, and every candidate (except for the offices of president, vice president and precinct

committeeman) shall, within two weeks of becoming a candidate, file with the commission a written statement sworn as to its truth and accuracy stating for himself and his immediate family for the preceding twelve months:

- (a) Occupation, name of employer, and business address; and
- (b) Each direct financial interest in excess of five thousand dollars in a bank or savings account or cash surrender value of any insurance policy; each other direct financial interest in excess of five hundred dollars; and the name, address, nature of entity, nature and value of each such direct financial interest; and
- (c) The name and address of each creditor to whom the value of five hundred dollars or more was owed; the original amount of each debt to each such creditor; the amount of each debt owed to each creditor as of the date of filing; the terms of repayment of each such debt; and the security given, if any, for each such debt: *Provided*, That debts arising out of a "retail installment transaction" as defined in chapter 63.14 RCW (Retail Installment Sales Act) need not be reported; and
- (d) Every public or private office, directorship and position as trustee held; and
- (e) All persons for whom actual or proposed legislation, rules, rates, or standards has been prepared, promoted, or opposed for current or deferred compensation; the description of such actual or proposed legislation, rules, rates or standards; and the amount of current or deferred compensation paid or promised to be paid; and
- (f) The name and address of each governmental entity, corporation, partnership, joint venture, sole proprietorship, association, union, or other business or commercial entity from whom compensation has been received in any form of a total value of five hundred dollars or more; the value of such compensation; and the consideration given or performed in exchange for such compensation; and
- (g) The name of any corporation, partnership, joint venture, association, union or other entity in which is held any office, directorship or any general partnership interest, or an ownership interest of ten percent or more; the name or title of that office, directorship or partnership; the nature of ownership interest; and with respect to each such entity the name of each governmental entity, corporation, partnership, joint venture, sole proprietorship, association, union or other business or commercial entity from which such entity has received compensation in any form in the amount of five hundred dollars or more during the preceding twelve months and the consideration given or performed in exchange for such compensation; and
- (h) A list, including legal descriptions, of all real property in the state of Washington, the assessed valuation of which exceeds two thousand five hundred dollars in which any direct financial interest was acquired during the preceding calendar year, and a statement of the amount and nature of the financial interest and of the consideration given in exchange for such interest; and

(i) A list, including legal descriptions, of all real property in the state of Washington, the assessed valuation of which exceeds two thousand five hundred dollars in which any direct financial interest was divested during the preceding calendar year, and a statement of the amount and nature of the consideration received in exchange for such interest, and the name and address of the person furnishing such consideration; and

(j) A list, including legal descriptions, of all real property in the state of Washington, the assessed valuation of which exceeds two thousand five hundred dollars in which a direct financial interest was held: *Provided*, That if a description of such property has been included in a report previously filed, such property may be listed, for purposes of this provision, by refer-

ence to such previously filed report;

(k) A list, including legal descriptions, of all real property in the state of Washington, the assessed valuation of which exceeds five thousand dollars, in which a corporation, partnership, firm, enterprise or other entity had a direct financial interest, in which corporation, partnership, firm or enterprise a ten percent or greater ownership interest was held; and

(1) Such other information as the commission may deem necessary in order to properly carry out the purposes and policies of this chapter, as the commission

shall by rule prescribe.

- (2) Where an amount is required to be reported under subsection (1), paragraphs (a) through (k) of this section, it shall be sufficient to comply with such requirement to report whether the amount is less than one thousand dollars, at least one thousand dollars but less than five thousand dollars, at least five thousand dollars but less than ten thousand dollars, at least ten thousand dollars but less than twenty-five thousand dollars, or twenty-five thousand dollars or more. An amount of stock may be reported by number of shares instead of by market value. No provision of this subsection shall be interpreted to prevent any person from filing more information or more detailed information than required.
- (3) Elected officials and candidates reporting under this section shall not be required to file the statements required to be filed with the secretary of state under RCW 42.21.060. [1973 c 1 § 24 (Initiative Measure No. 276 § 24).]
- 42.17.250 Duty to publish procedures. (1) Each state agency shall separately state and currently publish in the Washington Administrative Code and each local agency shall prominently display and make available for inspection and copying at the central office of such local agency, for guidance of the public:

(a) Descriptions of its central and field organization and the established places at which, the employees from whom, and the methods whereby, the public may obtain information, make submittals or requests, or obtain

copies of agency decisions;

(b) Statements of the general course and method by which its operations are channeled and determined, including the nature and requirements of all formal and informal procedures available;

(c) Rules of procedure;

(d) Substantive rules of general applicability adopted as authorized by law, and statements of general policy or interpretations of general applicability formulated and adopted by the agency; and

(e) Each amendment or revision to, or repeal of any

of the foregoing.

(2) Except to the extent that he has actual and timely notice of the terms thereof, a person may not in any manner be required to resort to, or be adversely affected by, a matter required to be published or displayed and not so published or displayed. [1973 c 1 § 25 (Initiative Measure No. 276 § 25).]

42.17.260 Documents and indexes to be made public.

(1) Each agency, in accordance with published rules, shall make available for public inspection and copying all public records. To the extent required to prevent an unreasonable invasion of personal privacy, an agency shall delete identifying details when it makes available or publishes any public record; however, in each case, the justification for the deletion shall be explained fully in writing.

(2) Each agency shall maintain and make available for public inspection and copying a current index providing identifying information as to the following records issued, adopted, or promulgated after June 30,

1972:

- (a) Final opinions, including concurring and dissenting opinions, as well as orders, made in the adjudication of cases:
- (b) Those statements of policy and interpretations of policy, statute and the Constitution which have been adopted by the agency;

(c) Administrative staff manuals and instructions to

staff that affect a member of the public;

(d) Planning policies and goals, and interim and final

planning decisions;

(e) Factual staff reports and studies, factual consultant's reports and studies, scientific reports and studies, and any other factual information derived from tests, studies, reports or surveys, whether conducted by public

employees or others; and

- (f) Correspondence, and materials referred to therein, by and with the agency relating to any regulatory, supervisory or enforcement responsibilities of the agency, whereby the agency determines, or opines upon, or is asked to determine or opine upon, the rights of the state, the public, a subdivision of state government, or of any private party.
- (3) An agency need not maintain such an index, if to do so would be unduly burdensome, but it shall in that event:
- (a) Issue and publish a formal order specifying the reasons why and the extent to which compliance would unduly burden or interfere with agency operations; and

(b) Make available for public inspection and copying

all indexes maintained for agency use.

(4) A public record may be relied on, used, or cited as precedent by an agency against a party other than an agency and it may be invoked by the agency for any other purpose only if——

- (a) It has been indexed in an index available to the public; or
- (b) Parties affected have timely notice (actual or constructive) of the terms thereof.
- (5) This chapter shall not be construed as giving authority to any agency to give, sell or provide access to lists of individuals requested for commercial purposes, and agencies shall not do so unless specifically authorized or directed by law. [1973 c 1 § 26 (Initiative Measure No. 276 § 26).]
- 42.17.270 Facilities for copying. Public records shall be available to any person for inspection and copying, and agencies shall, upon request for identifiable records, make them promptly available to any person. Agency facilities shall be made available to any person for the copying of public records except when and to the extent that this would unreasonably disrupt the operations of the agency. [1973 c 1 § 27 (Initiative Measure No. 276 § 27).]
- **42.17.280** Times for inspection and copying. Public records shall be available for inspection and copying during the customary office hours of the agency: *Provided*, That if the agency does not have customary office hours of at least thirty hours per week, the public records shall be available from nine o'clock a.m. to noon and from one o'clock p.m. to four o'clock p.m. Monday through Friday, excluding legal holidays, unless the person making the request and the agency or its representative agree on a different time. [1973 c 1 § 28 (Initiative Measure No. 276 § 28).]
- 42.17.290 Protection of public records. Agencies shall adopt and enforce reasonable rules and regulations, consonant with the intent of this chapter to provide full public access to official records, to protect public records from damage or disorganization, and to prevent excessive interference with other essential functions of the agency. Such rules and regulations shall provide for the fullest assistance to inquirers and the most timely possible action on requests for information. [1973 c 1 § 29 (Initiative Measure No. 276 § 29).]
- **42.17.300** Charges for copying. No fee shall be charged for the inspection of public records. Agencies may impose a reasonable charge for providing copies of public records and for the use by any person of agency equipment to copy public records, which charges shall not exceed the amount necessary to reimburse the agency for its actual costs incident to such copying. [1973 c 1 § 30 (Initiative Measure No. 276 § 30).]
- **42.17.310** Certain personal and other records exempt. (1) The following shall be exempt from public inspection and copying:
- (a) Personal information in any files maintained for students in public schools, patients or clients of public institutions or public health agencies, welfare recipients, prisoners, probationers or parolees.
- (b) Personal information in files maintained for employees, appointees or elected officials of any public

agency to the extent that disclosure would violate their right to privacy.

- (c) Information required of any taxpayer in connection with the assessment or collection of any tax if the disclosure of the information to other persons would violate the taxpayer's right to privacy or would result in unfair competitive disadvantage to such taxpayer.
- (d) Specific intelligence information and specific investigative files compiled by investigative, law enforcement and penology agencies, and state agencies vested with the responsibility to discipline members of any profession, the nondisclosure of which is essential to effective law enforcement or for the protection of any person's right to privacy.
- (e) Information revealing the identity of persons who file complaints with investigative, law enforcement or penology agencies, except as the complainant may authorize.
- (f) Test questions, scoring keys, and other examination data used to administer a license, employment or academic examination.
- (g) Except as provided by chapter 8.26 RCW, the contents of real estate appraisals, made for or by any agency relative to the acquisition of property, until the project is abandoned or until such time as all of the property has been acquired, but in no event shall disclosure be denied for more than three years after the appraisal.
- (h) Valuable formulae, designs, drawings and research data obtained by any agency within five years of the request for disclosure when disclosure would produce private gain and public loss.
- (i) Preliminary drafts, notes, recommendations, and intra-agency memorandums in which opinions are expressed or policies formulated or recommended except that a specific record shall not be exempt when publicly cited by an agency in connection with any agency action.
- (j) Records which are relevant to a controversy to which an agency is a party but which records would not be available to another party under the rules of pretrial discovery for causes pending in the superior courts.
- (2) The exemptions of this section shall be inapplicable to the extent that information, the disclosure of which would violate personal privacy or vital governmental interests, can be deleted from the specific records sought. No exemption shall be construed to permit the nondisclosure of statistical information not descriptive of any readily identifiable person or persons.
- (3) Inspection or copying of any specific records, exempt under the provisions of this section, may be permitted if the superior court in the county in which the record is maintained finds, after a hearing with notice thereof to every person in interest and the agency, that the exemption of such records, is clearly unnecessary to protect any individual's right of privacy or any vital governmental function.
- (4) Agency responses refusing, in whole or in part, inspection of any record shall include a statement of the specific exemption authorizing the withholding of the

record (or part) and a brief explanation of how the exemption applies to the record withheld. [1973 c 1 § 31 (Initiative Measure No. 276 § 31).]

42.17.320 Prompt responses required. Responses to requests for records shall be made promptly by agencies. Denials of requests must be accompanied by a written statement of the specific reasons therefor. Agencies shall establish mechanisms for the most prompt possible review of decisions denying inspection, and such review shall be deemed completed at the end of the second business day following the denial of inspection and shall constitute final agency action for the purposes of judicial review. [1973 c 1 § 32 (Initiative Measure No. 276 § 32).]

42.17.330 Court protection of records. The examination of any specific record may be enjoined if, upon motion and affidavit, the superior court for the county in which the movant resides or in which the record is maintained, finds that such examination would clearly not be in the public interest and would substantially and irreparably damage any person, or would substantially and irreparably damage vital governmental functions. [1973 c 1 § 33 (Initiative Measure No. 276 § 33).]

- 42.17.340 Judicial review of agency actions. (1) Upon the motion of any person having been denied an opportunity to inspect or copy a public record by an agency, the superior court in the county in which a record is maintained may require the responsible agency to show cause why it has refused to allow inspection or copying of a specific record or class of records. The burden of proof shall be on the agency to establish that refusal to permit public inspection and copying is required.
- (2) Judicial review of all agency actions taken or challenged under RCW 42.17.250 through 42.17.320 shall be de novo. Courts shall take into account the policy of this chapter that free and open examination of public records is in the public interest, even though such examination may cause inconvenience or embarrassment to public officials or others. Courts may examine any record in camera in any proceeding brought under this section.
- (3) Any person who prevails against an agency in any action in the courts seeking the right to inspect or copy any public record shall be awarded all costs, including reasonable attorney fees, incurred in connection with such legal action. In addition, it shall be within the discretion of the court to award such person an amount not to exceed twenty-five dollars for each day that he was denied the right to inspect or copy said public record. [1973 c 1 § 34 (Initiative Measure No. 276 § 34).]

Chapter 42.30 OPEN PUBLIC MEETINGS ACT

Sections	
42.30.010	Legislative declaration.
42.30.020	Definitions.
42.30.030	Meetings declared open and public.
42.30.040	Conditions to attendance not to be required.
42.30.050	Interruptions—Procedure.
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	adopted at public meetings—Notice.
42.30.070	Times and places for meetings—Emergencies—
	Exception.
42.30.080	Special meetings.
42.30.090	Adjournments.
42.30.100	Continuances.
42.30.110	Executive sessions.
42.30.120	Violations—Personal liability—Penalty.
42.30.130	Violations—Mandamus or injunction.
42.30.140	Chapter controlling——Application.

42.30.010 Legislative declaration. The legislature finds and declares that all public commissions, boards, councils, committees, subcommittees, departments, divisions, offices, and all other public agencies of this state and subdivisions thereof exist to aid in the conduct of the people's business. It is the intent of this chapter that their actions be taken openly and that their deliberations be conducted openly.

The people of this state do not yield their sovereignty to the agencies which serve them. The people, in delegating authority, do not give their public servants the right to decide what is good for the people to know and what is not good for them to know. The people insist on remaining informed so that they may retain control over the instruments they have created. [1971 ex.s. c 250 § 1.]

Reviser's note: Throughout this chapter, the phrases "this act" and "this 1971 amendatory act" have been changed to "this chapter". "This act" [1971 ex.s. c 250] consists of this chapter, the amendment to RCW 34.04.025 and to the repeal of RCW 42.32.010 and 42.32.020.

42.30.020 Definitions. As used in this chapter unless the context indicates otherwise:

- (1) "Public agency" means:
- (a) Any state board, commission, committee, department, educational institution or other state agency which is created by or pursuant to statute, other than courts and the legislature.
- (b) Any county, city, school district, special purpose district or other municipal corporation or political sub-division of the state of Washington;
- (c) Any subagency of a public agency which is created by or pursuant to statute, ordinance or other legislative act, including but not limited to planning commissions, library or park boards, and other boards, commissions and agencies.
- (2) "Governing body" means the multimember board, commission, committee, council or other policy or rule-making body of a public agency.
- (3) "Action" means the transaction of the official business of a public agency by a governing body including but not limited to a collective decision made by a majority of the members of a governing body, a collective commitment or promise by a majority of the

members of a governing body to make a positive or negative decision, or an actual vote by a majority of the members of a governing body when sitting as a body or entity, upon a motion, proposal, resolution, order, or ordinance.

- (4) "Meeting" means meetings at which action is taken. [1971 ex.s. c 250 § 2.]
- 42.30.030 Meetings declared open and public. All meetings of the governing body of a public agency shall be open and public and all persons shall be permitted to attend any meeting of the governing body of a public agency, except as otherwise provided in this chapter. [1971 ex.s. c 250 § 3.]
- **42.30.040** Conditions to attendance not to be required. A member of the public shall not be required, as a condition to attendance at a meeting of a governing body, to register his name and other information, to complete a questionnaire, or otherwise to fulfill any condition precedent to his attendance. [1971 ex.s. c 250 § 4.]
- **42.30.050** Interruptions—Procedure. In the event that any meeting is interrupted by a group or groups of persons so as to render the orderly conduct of such meeting unfeasible and order cannot be restored by the removal of individuals who are interrupting the meeting, the members of the governing body conducting the meeting may order the meeting room cleared and continue in session or may adjourn the meeting and reconvene at another location selected by majority vote of the members. In such a session, final disposition may be taken only on matters appearing on the agenda. Representatives of the press or other news media, except those participating in the disturbance, shall be allowed to attend any session held pursuant to this section. Nothing in this section shall prohibit the governing body from establishing a procedure for readmitting an individual or individuals not responsible for disturbing the orderly conduct of the meeting. [1971 ex.s. c 250 § 5.]
- 42.30.060 Ordinances, rules, resolutions, regulations, etc., to be adopted at public meetings—Notice. No governing body of a public agency shall adopt any ordinance, resolution, rule, regulation, order, or directive, except in a meeting open to the public and then only at a meeting, the date of which is fixed by law or rule, or at a meeting of which notice has been given according to the provisions of this chapter. Any action taken at meetings failing to comply with the provisions of this section shall be null and void. [1971 ex.s. c 250 § 6.]
- 42.30.070 Times and places for meetings—Emergencies—Exception. The governing body of a public agency shall provide the time for holding regular meetings by ordinance, resolution, bylaws, or by whatever other rule is required for the conduct of business by that body. Unless otherwise provided for in the act under which the public agency was formed, meetings of

the governing body need not be held within the boundaries of the territory over which the public agency exercises jurisdiction. If at any time any regular meeting falls on a holiday, such regular meeting shall be held on the next business day. If by reason of fire, flood, earthquake, or other emergency, it shall be unsafe to meet in the place designated, the meetings may be held for the duration of the emergency at such place as is designated by the presiding officer of the governing body: Provided, That the notice requirements of this chapter shall be suspended during such emergency. It shall not be a violation of the requirements of this chapter for a majority of the members of a governing body to travel together or gather for purposes other than a regular meeting or a special meeting as these terms are used in this chapter: Provided, That they take no action as defined in this chapter. [1973 c 66 § 1; 1971 ex.s. c 250 §

42.30.080 Special meetings. A special meeting may be called at any time by the presiding officer of the governing body of a public agency or by a majority of the members of the governing body by delivering personally or by mail written notice to each member of the governing body; and to each local newspaper of general circulation and to each local radio or television station which has on file with the governing body a written request to be notified of such special meeting or of all special meetings. Such notice must be delivered personally or by mail at least twenty-four hours before the time of such meeting as specified in the notice. The call and notice shall specify the time and place of the special meeting and the business to be transacted. Final disposition shall not be taken on any other matter at such meetings by the governing body. Such written notice may be dispensed with as to any member who at or prior to the time the meeting convenes files with the clerk or secretary of the governing body a written waiver of notice. Such waiver may be given by telegram. Such written notice may also be dispensed with as to any member who is actually present at the meeting at the time it convenes. The notices provided in this section may be dispensed with in the event a special meeting is called to deal with an emergency involving injury or damage to persons or property or the likelihood of such injury or damage, when time requirements of such notice would make notice impractical and increase the likelihood of such injury or damage. [1971 ex.s. c 250 § 8.

42.30.090 Adjournments. The governing body of a public agency may adjourn any regular, adjourned regular, special or adjourned special meeting to a time and place specified in the order of adjournment. Less than a quorum may so adjourn from time to time. If all members are absent from any regular or adjourned regular meeting the clerk or secretary of the governing body may declare the meeting adjourned to a stated time and place. He shall cause a written notice of the adjournment to be given in the same manner as provided in RCW 42.30.080 for special meetings, unless such notice is waived as provided for special meetings. Whenever

any meeting is adjourned a copy of the order or notice of adjournment shall be conspicuously posted immediately after the time of the adjournment on or near the door of the place where the regular, adjourned regular, special or adjourned special meeting was held. When a regular or adjourned regular meeting is adjourned as provided in this section, the resulting adjourned regular meeting is a regular meeting for all purposes. When an order of adjournment of any meeting fails to state the hour at which the adjourned meeting is to be held, it shall be held at the hour specified for regular meetings by ordinance, resolution, bylaw, or other rule. [1971 ex.s. c 250 § 9.]

42.30.100 Continuances. Any hearing being held, noticed, or ordered to be held by a governing body at any meeting may by order or notice of continuance be continued or recontinued to any subsequent meeting of the governing body in the same manner and to the same extent set forth in RCW 42.30.090 for the adjournment of meetings. [1971 ex.s. c 250 § 10.]

42.30.110 Executive sessions. Nothing contained in this chapter shall be construed to prevent a governing body from holding executive sessions during a regular or special meeting to consider matters affecting national security; the selection of a site or the acquisition of real estate by lease or purchase, when publicity regarding such consideration would cause a likelihood of increased price; the appointment, employment, or dismissal of a public officer or employee; or to hear complaints or charges brought against such officer or employee by another public officer, person, or employee unless such officer or employee requests a public hearing. The governing body also may exclude from any such public meeting or executive session, during the examination of a witness on any such matter, any or all other witnesses in the matter being investigated by the governing body. [1973 c 66 § 2; 1971 ex.s. c 250 § 11.]

42.30.120 Violations—Personal liability—Penalty. Each member of the governing body who attends a meeting of such governing body where action is taken in violation of any provision of this chapter applicable to him, with knowledge of the fact that the meeting is in violation thereof, shall be subject to personal liability in the form of a civil penalty in the amount of one hundred dollars. The civil penalty shall be assessed by a judge of the superior court and an action to enforce this penalty may be brought by any person. A violation of this chapter does not constitute a crime and assessment of the civil penalty by a judge shall not give rise to any disability or legal disadvantage based on conviction of a criminal offense. [1973 c 66 § 3; 1971 ex.s. c 250 § 12.]

42.30.130 Violations—Mandamus or injunction. Any person may commence an action either by mandamus or injunction for the purpose of stopping violations or preventing threatened violations of this chapter by members of a governing body. [1971 ex.s. c 250 § 13.]

42.30.140 Chapter controlling—Application. If any provision of this chapter conflicts with the provisions of any other statute, the provisions of this chapter shall control: *Provided*, That this chapter shall not apply to:

(1) The proceedings concerned with the formal issuance of an order granting, suspending, revoking, or denying any license, permit, or certificate to engage in any business, occupation or profession or to any disciplinary proceedings involving a member of such business, occupation or profession, or to receive a license for a sports activity or to operate any mechanical device or motor vehicle where a license or registration is necessary; or

(2) That portion of a meeting of a quasi-judicial body which relates to a quasi-judicial matter between named parties as distinguished from a matter having general

effect on the public or on a class or group; or

(3) Matters governed by Title 34 RCW, the administrative procedure act, except as expressly provided in RCW 34.04.025; or

(4) That portion of a meeting during which the governing body is planning or adopting the strategy or position to be taken by such governing body during the course of any collective bargaining, professional negotiations, grievance or mediation proceedings, or reviewing the proposals made in such negotiations or proceedings while in progress. [1973 c 66 § 4; 1971 ex.s. c 250 § 14.]



TITLE 45 TOWNSHIPS

Chapters

45.56 Town taxes and charges 45.72 Miscellaneous provisions

45.82 Ad valorem taxes—Special assessments—Gifts—Disorganization election

Chapter 45.56 TOWN TAXES AND CHARGES

Section

45.56.035 Ad valorem taxes prohibited——Levy by county commissioners.

45.56.035 Ad valorem taxes prohibited—Levy by county commissioners. See chapter 45.82 RCW.

Chapter 45.72 MISCELLANEOUS PROVISIONS

Section

45.72.050 Payment of outstanding obligations—Tax levy to pay obligations.

45.72.050 Payment of outstanding obligations—Tax levy to pay obligations. There shall be levied annually at the same time the levy for general county taxes is made, and by the officers levying the said county tax, a tax of not more than one dollar and twenty-five cents per thousand dollars of assessed value on all taxable property within the territorial limits of every such road district as the same existed at the time of the adoption of such township organization for the payment of and until the full amount of all indebtedness, together with all accrued and accruing interest thereon, existing against any such road district, shall have been paid in full. [1973 1st ex.s. c 195 § 45; 1911 c 13 § 2; RRS § 11481.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Property taxes—Levy of taxes: Chapter 84.52 RCW.

Chapter 45.82 AD VALOREM TAXES——SPECIAL ASSESSMENTS——GIFTS—— DISORGANIZATION ELECTION

Sections

45.82.010

Ad valorem taxes prohibited——Special assessments authorized, procedure——Gifts and grants——Disorganization election.

45.82.020 Levy of property taxes by county commissioners.

45.82.010 Ad valorem taxes prohibited——Special assessments authorized, procedure——Gifts and grants——Disorganization election. (1) Hereafter no township shall assess or levy any ad valorem taxes upon property. Townships may levy and collect special assessments upon property specially benefited by improvements constructed by such townships under their

general powers. The procedure for the making of such improvements and the levying and collecting of such assessments shall, insofar as applicable, be the same as that prescribed for fire protection districts under chapter 52.20 RCW. A township may also receive and expend gifts and grants from any source for strictly township purposes.

(2) The county auditor of each county which contains one or more townships shall prior to January 1, 1970, fix a date for holding an election which may be either a special or general election at which election the voters of the county shall determine whether all township organizations within the county shall or shall not be disorganized. If a majority of votes cast upon the question favor disorganization of the township system of the county, the ensuing disorganization shall be conducted pursuant to RCW 45.80.040, 45.80.050, 45.80.060, 45-.80.070 and 45.80.080: Provided, That nothing contained in subsection (1) of this section shall limit the authority of the county commissioners when authorized by the court from levying ad valorem taxes upon real property and using the proceeds therefrom in order to extinguish the obligations of townships disorganized pursuant to this subsection or pursuant to the provisions of chapter 45.80 RCW. [1969 ex.s. c 243 § 1.]

Severability—1969 ex.s. c 243: "If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1969 ex.s. c 243 § 8.]

This applies to RCW 45.82.010 and 45.82.020, the 1969 amendments to RCW 45.12.100, 45.56.040, 45.72.070, 52.16.160 and to the repeal of RCW 45.56.020, 45.56.030, 45.56.060, 45.60.010, 45.60.030 and 45.60.040.

County-wide disorganization election: RCW 45.80.020.

45.82.020 Levy of property taxes by county commissioners. Any township which at the time that this 1969 amendatory act takes effect has outstanding obligations in excess of anticipated receipts from sources other than general tax levies for the next ensuing year may certify the same to the board of county commissioners and the board shall levy taxes on the property within the township at the rates which the township would have been permitted to levy except for this 1969 amendatory act until such obligations have been extinguished, and until such time such dollar rate levy will take precedence over any additional dollar rates of fire protection districts under this 1969 amendatory act. [1973 1st ex.s. c 195 § 46; 1969 ex.s. c 243 § 3.]

Reviser's note: (1) The effective date of 1969 ex.s. c 243 was August 11, 1969.

(2) "this 1969 amendatory act" [1969 ex.s. c 243] consists of RCW 45.82.010, 45.82.020, 45.12.100, 45.56.040, 45.72.070, 52.16.160, and the repeal of RCW 45.56.020, 45.56.030, 45.56.060, 45.60.010, 45.60.030 and 45.60.040.

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.



TITLE 46 MOTOR VEHICLES

Chapters

46.16 Vehicle licenses46.68 Disposition of revenue

Chapter 46.16 VEHICLE LICENSES

Sections

46.16.104 Mobile home movement permit, vehicle license plates—Required—Copies to county assessors.

46.16.105 Mobile home movement permit, vehicle license plates—Special one-transit permit—Conditions—Fee, disposition.

46.16.106 Mobile home movement without permit or vehicle license plate as misdemeanor—Exception.

46.16.104 Mobile home movement permit, vehicle license plates—Required—Copies to county assessors. The director of highways shall require every person except a dealer using dealer license plates or a transporter using transporter license number plates moving a mobile home on the public roads and highways of this state to obtain a mobile home movement permit as provided in RCW 46.16.105 and pay the fee therefor. The director of highways shall issue a copy of such permit to the assessor of the county where such mobile home was located and to the assessor of the county where such mobile home will be located: Provided, That when a mobile home is to enter this state, a copy of such permit shall only be sent to the assessor of the county where such mobile home will be located and when a mobile home is to leave this state, a copy of such permit shall only be sent to the assessor of the county where such mobile home was located.

Nothing herein should be construed as prohibiting the issuance of vehicle license plates for a mobile home but no such plates shall be issued unless the mobile home for which such plates are sought has been listed for property tax purposes in the county in which it is principally located and the appropriate fee for such license has been paid. [1973 c 103 § 6; 1971 ex.s. c 231 § 20.1

Effective date——1971 ex.s. c 231: See note following RCW 46.01.130.

46.16.105 Mobile home movement permit, vehicle license plates—Special one-transit permit—Conditions—Fee, disposition. When any mobile home, as defined in RCW 46.04.085, except those displaying dealer license plates or transporter license number plates is to be moved upon the public highways of this state from one point to another, the department of highways may issue a special mobile home movement permit therefor upon an application presented to it in such form as approved by the director of the department of highways and upon payment therefor of a fee of five dollars. Such permit shall be for one transit only between the points of origin and destination as set forth in the application: *Provided*, That no special mobile

home movement permit shall be issued for movement of a mobile home unless the applicant therefor can prove to the satisfaction of the director of highways that all taxes and fees have been paid on such mobile home. All mobile home movement permit fees received by the director of highways under the provisions of this section shall be forwarded to the state treasurer, accompanied by a proper identifying detailed report and be by him credited to the motor vehicle fund. [1971 ex.s. c 231 § 21.]

Effective date----1971 ex.s. c 231: See note following RCW 46.01.130.

46.16.106 Mobile home movement without permit or vehicle license plate as misdemeanor—Exception. Any person who shall move a mobile home on the public roads and highways of this state when such mobile home does not have a mobile home movement permit obtained as required by RCW 46.16.105 or vehicle license plate shall be guilty of a misdemeanor: Provided, That such person shall be relieved of such criminal liability if such mobile home displays dealer license plates or transporter license number plates and if within ten days of moving a mobile home, the person notifies the director of the department of highways of the origin and destination of the mobile home. [1973 c 103 § 7; 1971 ex.s. c 231 § 22.]

Effective date----1971 ex.s. c 231: See note following RCW 46.01.130.

Chapter 46.68 DISPOSITION OF REVENUE

Section

46.68.120 Distribution of amount allocated to counties.

46.68.120 Distribution of amount allocated to counties. Funds to be paid to the counties of the state shall be subject to deduction and distribution as follows:

- (1) Three-fourths of one percent of such sums shall be deducted monthly as such sums accrue and set aside for the use of the state highway commission and the county road administration board for the supervision of work and expenditures of such counties on the county roads thereof: *Provided*, That any moneys so retained and not expended shall be credited in the succeeding biennium to the counties in proportion to deductions herein made;
- (2) All sums required to be repaid to counties composed entirely of islands shall be deducted;
- (3) The balance remaining to the credit of counties after such deductions shall be paid to the several counties monthly, as such funds accrue, upon the basis of the following formula:
- (a) Ten percent of such sum shall be divided equally among the several counties.
- (b) Thirty percent shall be paid to each county in direct proportion that the sum of the total number of private automobiles and trucks licensed by registered owners residing in unincorporated areas and seven percent of the number of private automobiles and trucks

licensed by registered owners residing in incorporated areas within each county bears to the total of such sums for all counties. The number of registered vehicles so used shall be as certified by the director of the department of motor vehicles for the year next preceding the date of calculation of the allocation amounts. The director of the department shall first supply such information not later than the fifteenth day of February, 1956, and on the fifteenth of February each two years thereafter.

- (c) Thirty percent shall be paid to each county in direct proportion that the product of the county's trunk highway mileage and its prorated estimated annual cost per trunk mile as provided in subsection (e) is to the sum of such products for all counties. County trunk highways are defined as county roads regularly used by school buses and/or rural free delivery mail carriers of the United States post office department, but not foot carriers. Determination of the number of miles of county roads used in each county by school buses shall be based solely upon information supplied by the superintendent of public instruction who shall on October 1, 1955 and on October 1st of each odd-numbered year thereafter furnish the state highway commission with a map of each county upon which is indicated the county roads used by school buses at the close of the preceding school year, together with a detailed statement showing the total number of miles of county highway over which school buses operated in each county during such year. Determination of the number of miles of county roads used in each county by rural mail carriers on routes serviced by vehicles during the year shall be based solely upon information supplied by the United States postal department as of January 1st of the even-numbered years.
- (d) Thirty percent of such sum shall be paid to each of the several counties in the direct proportion that the product of the trunk highway mileage of the county and its "money need factor" as defined in subsection (f) is to the total of such products for all counties.
- (e) Every four years, beginning with the 1958 allocation, the highway commission and the legislative transportation committee shall reexamine or cause to be reexamined all the factors on which the estimated annual costs per trunk mile for the several counties have been based and shall make such adjustments as may be necessary. The following formula shall be used: One twenty-fifth of the estimated total county road replacement cost, plus the total annual maintenance cost, divided by the total miles of county road in such county, and multiplied by the result obtained from dividing the total miles of county road in said county by the total trunk road mileage in said county. For the purpose of allocating funds from the motor vehicle fund, a county road shall be defined as one established as such by resolution or order of establishment of the board of county commissioners. The first allocation of funds shall be based on the following prorated estimated annual costs per trunk mile for the several counties as follows:

Adams																\$1,227.00
Asotin.						٠										1,629.00

Benton	1,644.00
Chelan	2,224.00
Clallam	2,059.00
Clark	1,710.00
Columbia	1,391.00
Cowlitz	1,696.00
Douglas	1,603.00
Ferry	1,333.00
Franklin	1,612.00
Garfield	1,223.00
Grant	1,714.00
Grays Harbor	2,430.00
Island	1,153.00
Jefferson	2,453.00
King	2,843.00
Kitsap	1,938.00
Kittitas	1,565.00
Klickitat	1,376.00
Lewis	1,758.00
Lincoln	1,038.00
Mason	1,748.00
Okanogan	1,260.00
Pacific	2,607.00
Pend Oreille	1,753.00
Pierce	2,276.00
San Juan	1,295.00
Skagit	1,966.00
Skamania	2,023.00
Snohomish	2,269.00
Spokane	1,482.00
Stevens	1,068.00
Thurston	1,870.00
Wahkiakum	2,123.00
Walla Walla	1,729.00
Whatcom	1,738.00
Whitman	1,454.00
Yakima	1,584.00

Provided, however, That the prorated estimated annual costs per trunk mile in this subsection shall be adjusted every four years, beginning with the 1958 allocation by the highway commission on the basis of changes in the trunk and total county road mileage based on information supplied by the superintendent of public instruction, the United States postal department and the annual reports of the county road departments.

- (f) The "money need factor" for each of the several counties shall be the difference between the prorated estimated annual costs as listed above and the sum of the following three amounts divided by the county trunk highway mileage:
- (1) The equivalent of a two dollar and twenty-five cents per thousand dollars of assessed value tax levy on the valuation, as equalized by the state department of revenue for state purposes, of all taxable property in the county road districts;
- (2) One-fourth the sum of all funds received by the county from the federal forest reserve fund during the two calendar years next preceding the date of the adjustment of the allocation amounts as certified by the state treasurer; and

(3) One-half the sum of motor vehicle license fees and motor vehicle fuel tax refunded to the county during the two calendar years next preceding the date of the adjustment of the allocation amounts as provided in RCW 46.68.080. These shall be as supplied to the highway commission by the state treasurer for that purpose. The department of revenue and the state treasurer shall supply the information herein requested on or before January 1, 1956 and on said date each two years thereafter.

The following formula shall be used for the purpose of obtaining the "money need factor" of the several counties: The prorated estimated annual cost per trunk mile multiplied by the trunk miles will equal the total need of the individual county. The total need minus the sum of the three resources set forth in subsection (f) shall equal the net need. The net need of the individual county divided by the total net needs for all counties shall equal the "money need factor" for that county.

(g) The state highway commission shall adjust the allocations of the several counties on March 1st of every even-numbered year based solely upon the sources of information hereinbefore required: *Provided*, That the total allocation factor composed of the sum of the four factors defined in subsections (a), (b), (c) and (d) shall be held to a level not more than five percent above or five percent below the total allocation factor in use during the previous two year period.

(h) The highway commission and the legislative transportation committee shall relog or cause to be relogged the total road mileages upon which the prorated estimated annual costs per trunk mile are based and shall recalculate such costs on the basis of such relogging and shall report their findings and recommendations to the legislature at its next regular session.

(i) The highway commission and the legislative transportation committee shall study and report their findings and recommendations to the legislature concerning the following problems as they affect the allocation of "motor vehicle fund" funds to counties:

- (1) Comparative costs per trunk mile based on federal aid contracts versus those herein advocated.
 - (2) Average costs per trunk mile.
- (3) The advisability of using either "trunk mileage" or "county road" mileage exclusively as the criterion instead of both as in this plan adopted.
- (4) Reassessment of bridge costs based on current information and relogging of bridges.
- (5) The items in the list of resources used in determining the "need factor".
- (6) The development of a uniform accounting system for counties with regard to road and bridge construction and maintenance costs.
- (7) A redefinition of rural and urban vehicles which better reflects the use of said vehicles on county roads. [1973 lst ex.s. c 195 § 47; 1972 ex.s. c 103 § 1; 1967 c 32 § 75; 1965 ex.s. c 120 § 12; 1961 c 12 § 46.68.120. Prior: 1957 c 109 § 1; 1955 c 243 § 1; 1949 c 143 § 2; 1945 c 260 § 1; 1943 c 83 § 3; 1939 c 181 § 5; Rem. Supp. 1949 § 6600–2a.]

Severability——1972 ex.s. c 103: See note following RCW 47 30 030

County road administration board—Expenses to be paid from motor vehicle fund—Disbursement procedure: RCW 36.78.110.



Finances 52.16.140

TITLE 52

FIRE PROTECTION DISTRICTS

Chapters

52.16 Finances

52.18 Service charges

Chapter 52.16 FINANCES

Sections	
52.16.040	Tax levies—Assessment roll—Collection.
52.16.080	Bonds may be issued for capital purposes—
	Limitation.
52.16.120	Annual levy to meet bond payments.
52.16.130	General levy authorized—Limit—Excess levy at
	special election.
52.16.140	General levy may exceed limit—When.
52.16.160	Tax levy by district when township disorganized and no
	longer making a levy.
52.16.170	Taxation and/or assessment of lands lying both within a
	fire protection district and forest protection assessment
	area

52.16.040 Tax levies—Assessment roll—Collection. At the time of making general tax levies in each year the board of county commissioners shall make the required levies for district purposes against the real and personal property in the district in accordance with the equalized valuations thereof for general tax purposes and as a part of said general taxes. Such tax levies shall be a part of the general tax roll and shall be collected as a part of the general taxes against the property in the district. [1939 c 34 § 36; RRS § 5654–136.]

Levy of taxes: Chapter 84.52 RCW.

52.16.080 Bonds may be issued for capital pur**poses—Limitation.** Fire protection districts are hereby authorized to incur general indebtedness for capital purposes which shall include replacements of equipment which may be damaged or lost and for the purpose of refunding outstanding coupon warrants issued for capital purposes only, not to exceed an amount, together with any outstanding general obligation indebtedness, equal to three-fourths of one percent of the value of the taxable property within such district, as the term "value of the taxable property" is defined in RCW 39.36.015, and to issue general obligation bonds evidencing such indebtedness on the terms and provisions hereinafter set forth, the principal and interest thereof to be payable from annual tax levies to be made in excess of the constitutional and/or statutory tax limitations. [1973 1st ex.s. c 195 § 50; 1970 ex.s. c 42 § 30; 1953 c 176 § 4; 1951 2nd ex.s. c 24 § 3.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Severability and effective date——1970 ex.s. c 42: See note following RCW 39.36.015.

52.16.120 Annual levy to meet bond payments. An annual levy in excess of the constitutional and/or statutory tax limitations shall be made upon all the taxable property within such district, except those lands within

the district which are now or will hereafter be required to pay forest protection assessment, by the officers or governing body thereof now or hereafter charged by law with the duty of levying taxes for such district sufficient to meet the annual and semiannual payments of principal and interest due on said bonds. [1973 lst ex.s. c 195 § 51; 1951 2nd ex.s. c 24 § 7.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

52.16.130 General levy authorized——Limit——Excess levy at special election. To carry out the purposes for which fire protection districts are created, the board of fire commissioners of any such district is hereby authorized to levy each year, in addition to the levy or levies provided in this act for the payment of the principal and interest of any outstanding general obligation bonds and the levies necessary to pay the principal and interest of any coupon warrants heretofore issued and outstanding, an ad valorem tax on all taxable property located in such district not to exceed fifty cents per thousand dollars of assessed value: Provided, That in no case may the total general levy for all purposes, except retirement of general obligation bonds, exceed one dollar per thousand dollars of assessed value. Levies in excess of one dollar per thousand dollars of assessed value or in excess of aggregate dollar rate limitations or both may be made for any district purpose when so authorized at a special election under the provisions of RCW 84.52.052. Any such tax when so levied shall be certified to the proper county officials for the collection of the same as for other general taxes. Such taxes when collected shall be placed in the appropriate district fund or funds as provided by law, and shall be paid out on warrants of the auditor of the county in which the district is situated, upon authorization of the board of fire commissioners of such district. [1973 1st ex.s. c 195 § 52; 1971 ex.s. c 105 § 1; 1963 ex.s. c 13 § 2; 1951 2nd ex.s. c 24 § 8.]

Reviser's note: "this act", see note following RCW 52.16.100.

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

52.16.140 General levy may exceed limit——When. Notwithstanding the limitation of dollar rates contained in RCW 52.16.130, the board of fire commissioners of any such district is hereby authorized to levy, in addition to any levy for the payment of the principal and interest of any outstanding general obligation bonds and levies necessary to pay the principal and interest of any coupon warrants heretofore issued and outstanding, an ad valorem tax on all property located in such district of not to exceed fifty cents per thousand dollars of assessed value when such levy will not take dollar rates which other taxing districts may lawfully claim and which will not cause the combined levies to exceed the constitutional and/or statutory limitations, and such additional levy, or any portion thereof, may also be made when dollar rates of other taxing units is released therefor by agreement with the other taxing units from

their authorized levies. [1973 1st ex.s. c 195 § 53; 1951 2nd ex.s. c 24 § 9.]

Severability——Effective dates and termination dates——Construction——1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Levy of taxes: Chapter 84.52 RCW.

52.16.160 Tax levy by district when township disorganized and no longer making a levy. Notwithstanding the limitation of dollar rates contained in RCW 52.16-.130, and in addition to any levy for the payment of the principal and interest of any outstanding general obligation bonds and levies necessary to pay the principal and interest of any coupon warrants heretofore issued and outstanding and in addition to any levy authorized by RCW 52.16.130, 52.16.140 or any other statute, if in any county where there are one or more townships in existence making annual tax levies and such township or townships are disorganized as a result of a countywide disorganization procedure prescribed by statute and is no longer making any tax levy, or any township or townships for any other reason no longer makes any tax levy, the board of fire commissioners of any fire protection district within such county is hereby authorized to levy each year an ad valorem tax on all taxable property within such district of not to exceed fifty cents per thousand dollars of assessed value, which levy may be made only if it will not cause the combined levies to exceed the constitutional and/or statutory limitations. [1973 1st ex.s. c 195 § 54; 1969 ex.s. c 243 § 2; 1961 c 53 § 9.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Severability——1969 ex.s. c 243: See note following RCW 45.82.010.

County-wide disorganization of townships: Chapter 45.80 RCW.

- 52.16.170 Taxation and/or assessment of lands lying both within a fire protection district and forest protection assessment area. In the event that any lands lie both within a fire protection district and a forest protection assessment area they shall be taxed and/or assessed as follows:
- (1) If such lands are wholly unimproved, they shall be subject to forest protection assessments but shall not be subject to fire protection district levies;
- (2) If such lands are wholly improved, they shall be subject to fire protection district levies but shall not be subject to forest protection assessments;
- (3) If such lands are partly improved and partly unimproved they shall be subject both to fire protection district levies and to forest protection assessments: *Provided*, That upon request being made therefor, accompanied by appropriate legal descriptions, the county assessor shall segregate any unimproved portions which each consist of twenty or more acres, and thereafter such unimproved portion or portions shall be subject only to forest protection assessments. [1963 ex.s. c 13 § 3.]

Forest protection assessments: RCW 76.04.360.

Chapter 52.18 SERVICE CHARGES

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52.18.010	Service charges authorized——Exceptions—— Amounts——Limitations.
50 10 000	
52.18.020	Personal property, improvements to real property————————————————————————————————————
52.18.030	Resolution establishing service charges—Contents—
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52.18.040	Reimbursement of county for administration and collec-
	tion expenses.
52.18.050	Voter approval of service charges required—Elec-
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52.18.060	Public hearing—Required—Report—Service
	charge resolution to be filed.
52.18.070	Review board.
52.18.080	Model resolution.
52.18.900	Severability—1974 1st ex.s. c 126.
52.10.700	50vciability 17/4 15t ca.s. C 120.

52.18.010 Service charges authorized—Exceptions—Amounts—Limitations. The board of fire commissioners of any fire protection district created pursuant to chapter 52.04 RCW may by resolution, for fire protection purposes authorized by law, fix and impose a service charge upon personal property and improvements to real property, which are located within the fire protection district on the date specified and which have or will receive the benefit of fire protection provided by the fire protection district, to be paid by the owners of such properties: Provided, That such service charge shall not apply to personal property and improvements to real property owned or used by any recognized religious denomination for purposes related to the religious works of such denomination, including schools and educational facilities and all grounds and buildings related thereto or to personal property and improvements to real property owned or used by public or private schools or institutions of higher education. The aggregate amount of such service charges in any one year shall not exceed an amount equal to sixty percent of the operating budget for the year in which the service charge is to be collected: Provided, That it shall be the duty of the county legislative authority to make any necessary adjustments to assure compliance with such limitation and to immediately notify the board of fire commissioners of any changes thereof.

Any such service charge imposed shall be reasonably proportioned to the measurable financial benefits to property resulting from the fire protection afforded by the district. It shall be deemed acceptable to proportion the service charge to the values of the properties as found by the county assessor modified generally in the proportion that fire insurance rates are reduced or entitled to be reduced as the result of providing such fire services. Any other method that reasonably apportions the service charges to the actual financial benefits resulting from the degree of protection, such as the distance from regularly maintained fire protection equipment, may be specified in the resolution and shall be subject to contest only on the ground of unreasonable or capricious action: Provided, That any such method shall be in accordance with the fire defense rating of the district as ratified by the state insurance commissioner: Provided further, That no service charge authorized by the provisions of this chapter shall be

applicable to the personal property or improvements to real property of any individual, corporation, partnership, firm, organization, or association maintaining his or its own fire department and whose fire protection and training system has been accepted by a fire insurance underwriter maintaining a fire protection engineering and inspection service authorized by the state insurance commissioner to do business in this state. [1974 1st ex.s. c 126 § 1.]

52.18.020 Personal property, improvements to real property—Defined. The term "personal property" for the purposes of this chapter shall be held and construed to embrace and include every form and manner of tangible personal property, including but not limited to, all goods, chattels, stock in trade, estates, or crops: Provided, That there shall be exempt from the service charge imposed pursuant to the provisions of this chapter all personal property not assessed and subjected to ad valorem taxation by the county assessor pursuant to the provisions of Title 84 RCW, and all property subject to the provisions of RCW 52.36.020: Provided, That the term "personal property" shall not include field crops, livestock or other tangible personal farm property not ordinarily housed or stored within a building structure: Provided further, That the term "improvements to real property" shall not include permanent growing crops, field improvements installed for the purpose of aiding the growth of permanent crops, or other field improvements normally not subject to damage by fire. [1974 1st ex.s. c 126 § 2.]

52.18.030 Resolution establishing service charges— Contents—Listing—Collection. The resolution establishing service charges as specified in RCW 52.18-.010, shall specify, by legal geographical areas or other specific designation, the rate to apply to each property by location or other designation, and such other information as is deemed necessary to the proper computation of the service charge to be charged to each property owner subject to the resolution. The county assessor shall determine and identify the personal properties and improvements to real property which are subject to a service charge in each fire district and shall furnish and deliver to the county treasurer a listing of such properties with information describing the location, legal description, and address of the person to whom the statement of service charges is to be mailed, the name of the owner and the value of the property and improvements together with the service charge to apply to each. Service charges levied hereunder shall be certified to the county treasurer for collection in the same manner that is used for the collection of fire protection charges for forest lands protected by the department of natural resources as prescribed by the provisions of RCW 76.04.360 and the same penalties and provisions for collection shall apply. [1974 1st ex.s. c 126 § 3.]

52.18.040 Reimbursement of county for administration and collection expenses. Each fire protection district shall contract, prior to the effective date of a resolution imposing a service charge, for the administration and collection of such service charges by the county treasurer, who shall deduct a percentage amount, as provided by contract as reimbursement of the county for expenses incurred by the county assessor and county treasurer in the administration of the provisions of the resolution and this chapter. The county treasurer shall make distribution each year, as the charges are collected, the amount of the service charges imposed on behalf of each district, less the deduction provided for in the contract. [1974 1st ex.s. c 126 § 4.]

52.18.050 Voter approval of service charges required—Election—Ballot. (1) Any service charge authorized by this chapter shall not be effective unless a proposition to impose such service charge is approved by a sixty percent majority of the voters of the district voting at a general election or at a special election called by the district for that purpose, held within the fire protection district. Any election held pursuant to this section shall be held not more than twelve months prior to the date on which the first such charge is to be assessed: *Provided*, That such a service charge shall not remain in effect for a period of more than three years unless subsequently reapproved by the voters.

(2) The ballot shall be submitted so as to enable the voters favoring the authorization of a fire protection district service charge to vote "Yes" and those opposed thereto to vote "No" and such ballot shall be in substantially the following form:

"Shall fire protection district No. _____ be authorized to impose a fire protection district service charge each year hereafter in an aggregate amount each year not to exceed an amount equal to sixty percent of the operating budget for the year in which the service charge is to be collected

YES NO
☐ □ □"
[1974 1st ex.s. c 126 § 5.]

52.18.060 Public hearing—Required—Report—Service charge resolution to be filed. (1) Not less than ten days nor more than six months before the election at which the proposition to impose the service charge is submitted as provided in this chapter, the board of fire commissioners of the district shall hold a public hearing specifically setting forth its proposal to impose service charges for the support of its legally authorized activities which will substantially improve the fire protection afforded in the district. A report of the public hearing shall be filed with the county treasurer and be available for public inspection.

(2) Prior to October 15 of each year the board of fire commissioners shall hold a public hearing to review and establish the fire district service charge for the subsequent year.

All resolutions imposing or changing such service charges shall be filed with the county treasurer, together with the record of each public hearing, before October 31 immediately preceding the year in which the service charges are to be collected on behalf of the district. [1974 1st ex.s. c 126 § 6.]

- **52.18.070 Review board.** From the fifteenth to the thirtieth day of November of each year, the board of fire commissioners of any fire protection district imposing a service charge pursuant to the provisions of this chapter shall form a review board and shall, upon complaint in writing of any party aggrieved owning property in such district, reduce the charge of such person who, in their opinion, has been charged too large a sum, to such sum or amount as they believe to be the true, fair, and just amount. [1974 1st ex.s. c 126 § 7.]
- **52.18.080** Model resolution. The Washington fire commissioners association, as soon as practicable, and with the assistance of the appropriate association of county prosecutors, shall draft a model resolution for the imposition of the fire protection district service charge authorized by this chapter. [1974 1st ex.s. c 126 § 8.]
- 52.18.900 Severability—1974 1st ex.s. c 126. If any provision of this 1974 act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected. [1974 1st ex.s. c 126 § 9.]

Finances 53.36.070

TITLE 53 PORT DISTRICTS

Chapter 53.36 Finances

Chapter 53.36 FINANCES

Sections	
53.36.020	Tax levy—Limitation.
53.36.030	Indebtedness—Limitation.
53.36.070	Levy for dredging, canal construction, or land leveling
	or filling purposes.
53.36.080	Collection of levies for dredging, canal construction, or
	land leveling or filling purposes.
53.36.100	Levy for industrial development district purposes—
	Fund for future use.

53.36.020 Tax levy—Limitation. A district may raise revenue by levy of an annual tax not to exceed forty-five cents per thousand dollars of assessed value against the assessed valuation of the taxable property in such port district for general port purposes, including the establishment of a capital improvement fund for future capital improvements, except that any levy for the payment of the principal and interest of the general bonded indebtedness of the port district shall be in excess of any levy made by the port district under the forty-five cents per thousand dollars of assessed value limitation. The levy shall be made and taxes collected in the manner provided for the levy and collection of taxes in school districts of the first class. [1973 1st ex.s. c 195 § 56; 1955 c 65 § 11. Prior: 1951 c 133 § 1; 1943 c 166 § 2, part; 1921 c 183 § 1, part; 1917 c 125 § 1, part; 1913 c 62 § 4, part; 1911 c 92 § 4, part; Rem. Supp. 1943 § 9692, part.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Budgets: Chapter 53.35 RCW.

Levy of taxes: Chapter 84.52 RCW.

Port districts excepted from forty mill limit: State Constitution Art. 7 § 2 (Amendment 17); RCW 84.52.050 through 84.52.056.

School district levy: Chapter 28A.44 RCW.

53.36.030 Indebtedness—Limitation. A district may at any time contract indebtedness or borrow money for district purposes and may issue general obligation bonds therefor not exceeding an amount, together with any existing indebtedness of the district not authorized by the voters, of one-fourth of one percent of the value of the taxable property in the district; and, with the assent of three-fifths of the voters voting thereon at a general or special port election called for that purpose, may contact indebtedness or borrow money for district purposes and may issue general obligation bonds therefor provided the total indebtedness of the district at any such time shall not exceed threefourths of one percent of the value of the taxable property in the district: Provided further, That port districts having less than two hundred million dollars in value of taxable property and operating a municipal airport may

at any time contract indebtedness or borrow money for airport capital improvement purposes and may issue general obligation bonds therefor not exceeding an additional one-eighth of one percent of the value of the taxable property in the district without authorization by the voters; and, with the assent of three-fifths of the voters voting thereon at a general or special port election called for that purpose, may contract indebtedness or borrow money for airport capital improvement purposes and may issue general obligation bonds therefor for an additional three-eighths of one percent provided the total indebtedness of the district for all port purposes at any such time shall not exceed one and onefourth percent of the value of the taxable property in the district. Any district may issue general district bonds evidencing any indebtedness, payable at any time not exceeding fifty years from the date of the bonds.

The term "value of the taxable property" shall have the meaning set forth in RCW 39.36.015. [1970 ex.s. c 42 § 32; 1965 ex.s. c 54 § 1; 1959 c 52 § 1; 1955 c 65 § 12. Prior: 1943 c 166 § 2, part; 1921 c 183 § 1, part; 1917 c 125 § 1, part; 1911 c 92 § 4, part; Rem. Supp. 1943 § 9692, part.]

Severability—Effective date—1970 ex.s. c 42: See notes following RCW 39.36.015.

Elections to authorize port district bonds: Chapter 39.40 RCW.

General provisions applicable to district bonds: Chapter 39.44 RCW. Limitation upon indebtedness: State Constitution Art. 8 § 6 (Amendment 27); Chapter 39.36 RCW.

Port district indebtedness authorized, emergency public works: RCW 39.28.030.

53.36.070 Levy for dredging, canal construction, or land leveling or filling purposes. Any port district organized under the laws of this state shall, in addition to the powers otherwise provided by law, have the power to raise revenue by the levy and collection of an annual tax on all taxable property within such port district of not to exceed forty-five cents per thousand dollars of assessed value against the assessed valuation of the taxable property in such port district, for dredging, canal construction, or land leveling or filling purposes, the proceeds of any such levy to be used exclusively for such dredging, canal construction, or land leveling and filling purposes: Provided, That no such levy for dredging, canal construction, or land leveling or filling purposes under the provisions of RCW 53.36.070 and 53.36.080 shall be made unless and until the question of authorizing the making of such additional levy shall have been submitted to a vote of the electors of the district in the manner provided by law for the submission of the question of making additional levies in school districts of the first class at an election held under the provisions of RCW 29.13.030 and shall have been authorized by a majority of the electors voting thereon. [1973 1st ex.s. c 195 § 57; 1965 ex.s. c 22 § 1; 1925 c 29 § 1; RRS § 9692–1.]

Reviser's note: RCW 29.13.030 was repealed by 1965 c 123 \S 9(12). For later enactment, see RCW 29.13.020.

Severability——Effective dates and termination dates——Construction——1973 1st ex.s. c 195: See notes following RCW 84.52.043.

53.36.080 Collection of levies for dredging, canal construction, or land leveling or filling purposes. Whenever such additional levy for dredging, canal construction, or land leveling or filling purposes shall have been authorized by the electors of the district at an election, held subsequent to the time of making the levy for the district for general purposes, in any year, such levy shall be certified by the port commission in the manner provided by law for certifying levies for general purposes of the district, and shall be forthwith spread and extended upon the tax rolls for the current year, and the taxes so levied and extended shall be collected in the manner provided by law for the collection of general taxes. [1965 ex.s. c 22 § 2; 1925 c 29 § 2; RRS § 9692–2.]

Collection of taxes, generally: Chapter 84.56 RCW.

53.36.100 Levy for industrial development district purposes—Fund for future use. A port district having adopted a comprehensive scheme of harbor improvements and industrial developments may thereafter raise revenue, for six successive years only, in addition to all other revenues now authorized by law, by an annual levy not to exceed forty-five cents per thousand dollars of assessed value against the assessed valuation of the taxable property in such port district. Said levy shall be used exclusively for the exercise of the powers granted to port districts under chapter 53.25 RCW except as provided in RCW 53.36.110. The levy of such taxes is herein authorized notwithstanding the provisions of RCW 84.52.050 and 84.52.043. The revenues derived from levies made under RCW 53.36.100 and 53.36.110 not expended in the year in which the levies are made may be paid into a fund for future use in carrying out the powers granted under chapter 53.25 RCW, which fund may be accumulated and carried over from year to year, with the right to continue to levy the taxes provided for in RCW 53.36.100 and 53.36.110 for the purposes herein authorized. [1973 1st ex.s c 195 § 58; 1957 c 265 § 1.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

TITLE 54

PUBLIC UTILITY DISTRICTS

Chapters

54.16 Powers

54.28 Privilege taxes

Chapter 54.16 POWERS

Section

54.16.080 Levy and collection of taxes—Tax anticipation

54.16.080 Levy and collection of taxes—Tax anticipation warrants. A district may raise revenue by the levy of an annual tax on all taxable property within the district, not exceeding forty—five cents per thousand dollars of assessed value in any one year, exclusive of interest and redemption for general obligation bonds.

The commission shall prepare a proposed budget of the contemplated financial transactions for the ensuing year and file it in its records, on or before the first Monday in September. Notice of the filing of the proposed budget and the date and place of hearing thereon shall be published for at least two consecutive weeks in a newspaper printed and of general circulation in the county. On the first Monday in October, the commission shall hold a public hearing on the proposed budget at which any taxpayer may appear and be heard against the whole or any part thereof. Upon the conclusion of the hearing, the commission shall, by resolution, adopt the budget as finally determined, and fix the final amount of expenditures for the ensuing year. Taxes levied by the commission shall be certified to and collected by the proper officer of the county in which the district is located in the same manner as provided for the certification and collection of port district taxes. The commission may, prior to the receipt of taxes raised by levy, borrow money or issue warrants of the district in anticipation of the revenue to be derived from the levy or taxes for district purposes, and the warrants shall be redeemed from the first money available from such taxes. The warrants shall not exceed the anticipated revenue of one year, and shall bear interest at a rate of not to exceed six percent per annum. [1973 1st ex.s. c 195 § 60; 1955 c 390 § 9. Prior: 1945 c 143 § 1(g); 1931 c 1 § 6(g); Rem. Supp. 1945 § 11610(g).]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Collection of taxes by port districts: RCW 53.36.020.

Forty mill limit not applicable to power district: RCW 84.52.050.

Limitation on levies: State Constitution Art. 7 § 2 (Amendment 59).

Chapter 54.28 PRIVILEGE TAXES

Sections

54.28.010	Definitions.
54.28.011	"Gross revenue" defined.
54.28.020	Tax imposed—Rates.
54.28.030	Districts' report to tax commission.
54.28.040	Tax computed——Payment——Disposition.
54.28.050	Distribution of tax.
54.28.060	Interest.
54.28.070	Municipal taxes—May be passed on.
54.28.080	Additional tax for payment on bonded indebtedness of school districts.
54.28.090	Deposit of funds to credit of taxing district.
54.28.100	Use of moneys received by taxing district.
54.28.110	Voluntary payments by district to taxing entity for removal of property from tax rolls.
54.28.120	Amount of tax if district acquires electric utility property from public service company.

54.28.010 Definitions. As used in this chapter:

"Tax commission" means the department of revenue of the state of Washington;

"Operating property" means all of the property utilized by a public utility district in the operation of a plant or system for the generation, transmission, or distribution of electric energy for sale;

"Taxing districts" means counties, cities, towns, school districts, and road districts;

"Distributes to consumers" means the sale of electric energy to ultimate consumers thereof, and does not include sales of electric energy for resale by the purchaser;

"Wholesale value" means all costs of a public utility district associated with the generation and transmission of energy from its own generation and transmission system to the point or points of inter-connection with a distribution system owned and used by a district to distribute such energy to consumers, or in the event a distribution system owned by a district is not used to distribute such energy, then the term means the gross revenues derived by a district from the sale of such energy to consumers. [1967 ex.s. c 26 § 22; 1959 c 274 § 1; 1957 c 278 § 7. Prior: (i) 1941 c 245 § 1, part; Rem. Supp. 1941 § 11616–1, part. (ii) 1949 c 227 § 1(f); Rem. Supp. 1949 § 11616–2(f).]

Effective date—Savings—1967 ex.s. c 26: See note following RCW 82.01.050.

54.28.011 "Gross revenue" defined. "Gross revenue" shall mean the amount received from the sale of electric energy excluding any tax levied by a municipal corporation upon the district pursuant to RCW 54.28.070. [1957 c 278 § 12.]

54.28.020 Tax imposed—Rates. There is hereby levied and there shall be collected from every district a tax for the act or privilege of engaging within this state in the business of operating works, plants or facilities for the generation, distribution and sale of electric energy. With respect to each such district, such tax shall be the sum of the following amounts: (1) Two percent of the gross revenues derived by the district from the sale of all electric energy which it distributes to consumers who are served by a distribution system owned by the district; (2) five percent of the first four mills per kilowatt-hour of wholesale value of self-generated energy distributed to consumers by a district; (3) five percent of the first four mills per kilowatt-hour of revenue obtained by the district from the sale of self-generated energy for resale. [1959 c 274 § 2; 1957 c 278 § 2. Prior: 1949 c 227 § 1(a); 1947 c 259 § 1(a); 1941 c 245 § 2(a); Rem. Supp. 1949 § 11616-2(a).]

Severability——1947 c 259: "If any section, subsection, clause, sentence or phrase of this act be for any reason adjudged unconstitutional, such adjudication shall not invalidate the remaining portions of this act, and the legislature hereby declares that it would have enacted this act notwithstanding the omission of the portion so adjudicated invalid." [1947 c 259 § 2.]

54.28.030 Districts' report to tax commission. On or before the fifteenth day of March of each year, each district subject to this tax shall file with the tax commission a report verified by the affidavit of its manager or secretary on forms prescribed by the tax commission. Such report shall state (1) the gross revenues derived by the district from the sale of all distributed energy to consumers and the respective amounts derived from such sales within each county; (2) the gross revenues derived by the district from the sale of self-generated

energy for resale; (3) the amount of all generated energy distributed by a district from its own generating facilities, the wholesale value thereof, and the basis on which the value is computed; (4) the total cost of all generating facilities and the cost of acquisition of land and land rights for reservoir purposes in each county, and (5) such other and further information as the tax commission reasonably may require in order to administer the provisions of this chapter. In case of failure by a district to file such report, the commission may proceed to determine the information, which determination shall be contestable by the district only for actual fraud. [1959 c 274 § 3; 1957 c 278 § 3. Prior: 1949 c 227 § 1(b); 1947 c 259 § 1(b); 1941 c 245 § 2(b); Rem. Supp. 1949 § 11616–2(b).]

54.28.040 Tax computed—Payment—Disposition. Prior to May 1st, the tax commission shall compute the tax imposed by this chapter for the last preceding calendar year and notify the district of the amount thereof, which shall be payable on or before the following June 1st. Upon receipt of the amount of each tax imposed the tax commission shall deposit the same with the state treasurer, who shall deposit four percent thereof in the general fund of the state and shall distribute the remainder in the manner hereinafter set forth. The state treasurer shall send a duplicate copy of each such letter of transmittal to the tax commission. [1957 c 278 § 4. Prior: 1949 c 227 § 1(c); 1947 c 259 § 1(c); 1941 c 245 § 2(c); Rem. Supp. 1949 § 11616–2(c).]

54.28.050 Distribution of tax. After computing the tax imposed by this chapter, the tax commission shall instruct the state treasurer, after placing four percent in the state general fund, to distribute the balance collected under RCW 54.28.020 subsection (1) to each county in proportion to the gross revenue from sales made within each county; and to distribute the balance collected under RCW 54.28.020 subsections (2) and (3) as follows: If the entire generating facility, including reservoir, if any, is in a single county then all of the balance to the county where such generating facility is located. If any reservoir is in more than one county, then to each county in which the reservoir or any portion thereof is located a percentage equal to the percentage determined by dividing the total cost of the generating facilities, including adjacent switching facilities, into twice the cost of land and land rights acquired for any reservoir within each county, land and land rights to be defined the same as used by the federal power commission. If the powerhouse and dam, if any, in connection with such reservoir are in more than one county, the balance shall be divided sixty percent to the county in which the owning district is located and forty percent to the other county or counties or if said powerhouse and dam, if any, are owned by a joint operating agency organized under chapter 43.52 RCW, or by more than one district or are outside the county of the owning district, then to be divided equally between the counties in which such facilities are located. If all of the powerhouse and dam, if any, are in one county, then the balance shall be distributed to the county in which the facilities are located. [1959 c 274 § 4; 1957 c 278 § 5. Prior: 1949 c 227 § 1(d); 1947 c 259 § 1(d); 1941 c 245 § 2(d); Rem. Supp. 1949 § 11616–2(d).]

Effective date—1959 c 274: "The effective date of section 4 of this 1959 amendatory act shall be January 1, 1960." [1959 c 274 \S 6.] This applies to RCW 54.28.050.

54.28.060 Interest. Interest at the rate of six percent per annum shall be added to the tax hereby imposed after the due date. The tax shall constitute a debt to the state and may be collected as such. [1957 c 278 § 6. Prior: 1949 c 227 § 1(e); 1947 c 259 § 1(e); 1941 c 245 § 2(e); Rem. Supp. 1949 § 11616–2(e).]

54.28.070 Municipal taxes—May be passed on. Any city or town in which a public utility district operates works, plants or facilities for the distribution and sale of electricity shall have the power to levy and collect from such district a tax on the gross revenues derived by such district from the sale of electricity within the city or town, exclusive of the revenues derived from the sale of electricity for purposes of resale. Such tax when levied shall be a debt of the district, and may be collected as such. Any such district shall have the power to add the amount of such tax to the rates or charges it makes for electricity so sold within the limits of such city or town. [1941 c 245 § 3; Rem. Supp. 1941 § 11616–3.]

54.28.080 Additional tax for payment on bonded indebtedness of school districts. Whenever any district acquires an operating property from any private person, firm, or corporation and a portion of the operating property is situated within the boundaries of any school district and at the time of such acquisition there is an outstanding bonded indebtedness of the school district, then the public utility district shall, in addition to the tax imposed by this chapter, pay directly to the school district a proportion of all subsequent payments by the school district of principal and interest on said bonded indebtedness, said additional payments to be computed and paid as follows: The amount of principal and interest required to be paid by the school district shall be multiplied by the percentage which the assessed value of the property acquired bore to the assessed value of the total property in the school district at the time of such acquisition. Such additional amounts shall be paid by the public utility district to the school district not less than fifteen days prior to the date that such principal and interest payments are required to be paid by the school district. In addition, any public utility district which acquires from any private person, firm, or corporation an operating property situated within a school district, is authorized to make voluntary payments to such school district for the use and benefit of the school district. [1957 c 278 § 8. Prior: 1949 c 227 § 1(g); 1941 c 245 § 2; Rem. Supp. 1949 § 11616–2(g).]

54.28.090 Deposit of funds to credit of taxing district. The county commissioners of each county shall direct the county treasurer to deposit funds to the credit of each taxing district in the county according to the

manner they deem most equitable; except not less than thirty-five percent of all moneys so received shall be apportioned to the school districts within the county having district properties within their limits, and not less than an amount equal to three-fourths of one percent of the gross revenues obtained by a district from the sale of electric energy within any incorporated city or town shall be remitted to such city or town. Information furnished by the district to the county commissioners shall be the basis for the determination of the amount to be paid to such cities or towns. [1957 c 278 § 10.]

54.28.100 Use of moneys received by taxing district. All moneys received by any taxing district shall be used for purposes for which state taxes may be used under the provisions of the state constitution. [1957 c 278 § 11.]

Revenue and taxation: State Constitution Art. 7.

54.28.110 Voluntary payments by district to taxing entity for removal of property from tax rolls. Whenever, hereafter, property is removed from the tax rolls as a result of the acquisition of operating property or the construction of a generating plant by a public utility district, such public utility district may make voluntary payments to any municipal corporation or other entity authorized to levy and collect taxes in an amount not to exceed the amount of tax revenues being received by such municipal corporation or other entity at the time of said acquisition or said construction and which are lost by such municipal corporation or other entity as a result of the acquisition of operating property or the construction of a generating plant by the public utility district: Provided, That this section shall not apply to taxing districts as defined in RCW 54.28.010, and: Provided further, That in the event any operating property so removed from the tax rolls is dismantled or partially dismantled the payment which may be paid hereunder shall be correspondingly reduced. [1957 c 278 § 13.]

54.28.120 Amount of tax if district acquires electric utility property from public service company. In the event any district hereafter purchases or otherwise acquires electric utility properties comprising all or a portion of an electric generation and/or distribution system from a public service company, as defined in RCW 80-.04.010, the total amount of privilege taxes imposed under *this act to be paid by the district annually on the combined operating property within each county where such utility property is located, irrespective of any other basis of levy contained in this chapter, will be not less than the combined total of the ad valorem taxes, based on regular levies, last levied against the electric utility property constituting the system so purchased or acquired plus the taxes paid by the district for the same year on the revenues of other operating property in the same county under terms of this chapter. If all or any portion of the property so acquired is subsequently sold, or if rates charged to purchasers of electric energy are reduced, the amount of privilege tax required under

this section shall be proportionately reduced. [1957 c 278 § 14.]

*Reviser's note: "this act" (chapter 278, Laws of 1957) is codified as RCW 54.28.010, 54.28.011, 54.28.020–54.28.060, and 54.28.080–54.28.130.



Finances 56.16.050

TITLE 56 SEWER DISTRICTS

Chapters

56.04 Formation and dissolution

56.16 Finances

Chapter 56.04 FORMATION AND DISSOLUTION

Section

56.04.050 Election—Time—Notice—Ballots—Excess tax

56.04.050 Election——Time——Notice——Ballots—Excess tax levy. Upon entry of the findings of the final hearing on the petition, if the commissioners find the proposed sewer system will be conducive to the public health, welfare, and convenience and be of special benefit to the land within the boundaries of the said proposed or reorganized district, they shall by resolution call a special election to be held not less than thirty days and not more than sixty days from the date thereof, and shall cause to be published a notice of such election at least once a week for four successive weeks in a newspaper of general circulation in the county, setting forth the hours during which the polls will be open, the boundaries of the proposed or reorganized district as finally adopted, and the object of the election, and the notice shall also be posted for ten days in ten public places in the proposed or reorganized district. The proposition shall be expressed on the ballots in the following terms:

Sewer District YES Sewer District NO

or in the reorganization of a district, the proposition shall be expressed on the ballot in the following terms:

giving in each instance the name of the district as decided by the board.

At the same election the county commissioners shall submit a proposition to the voters, for their approval or rejection, authorizing the sewer district, if formed, to levy at the earliest time permitted by law on all property located in the district a general tax for one year, in excess of the tax limitations provided by law, of not to exceed one dollar and twenty–five cents per thousand dollars of assessed value, for general preliminary expenses of the district, said proposition to be expressed on the ballots in the following terms:

 Such proposition to be effective must be approved by a majority of at least three-fifths of the electors thereof voting on the proposition in the manner set forth in Article VII, section 2 (a) of the Constitution of this state, as amended by Amendment 59 and as thereafter amended. [1973 1st ex.s. c 195 § 61; 1953 c 250 § 1; 1945 c 140 § 4; 1941 c 210 § 4; Rem. Supp. 1945 § 9425–13.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Elections: Title 29 RCW.

Levy of taxes: Chapter 84.52 RCW.

Chapter 56.16 FINANCES

Sections

56.16.010 General indebtedness.56.16.050 Limitation of indebtedness.

56.16.010 General indebtedness. The sewer commissioners may submit at any general or special election, a proposition that said sewer district incur a general indebtedness payable from annual tax levies to be made in excess of the constitutional and/or statutory tax limitations for the construction of any part or all of the comprehensive plan for the district. If such general indebtedness is to be incurred, the amount of such indebtedness and the terms thereof shall be included in the proposition submitted to the qualified voters as aforesaid, and such proposition, to be effective, shall be adopted and assented to by three-fifths of the qualified voters of the said sewer district voting on said proposition at said election in the manner set forth in Article VII, section 2 (a) of the Constitution of this state, as amended by Amendment 59 and as thereafter amended. [1973 1st ex.s. c 195 § 63; 1953 c 250 § 10; 1951 2nd ex.s. c 26 § 1; 1941 c 210 § 14; Rem. Supp. 1941 § 9425-23.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Limitations on municipal corporation indebtedness: State Constitution Art. 8 § 6 (Amendment 27); RCW 35.30.040, 35.37.040.

56.16.050 Limitation of indebtedness. Each and every sewer district hereafter to be organized pursuant to this title, or reorganized under *this amendment [1945 c 140], may contract indebtedness pursuant to the provisions of RCW 56.16.040, but not exceeding in amount, together with existing indebtedness two and one-half percent of the value of the taxable property in said district, as the term "value of the taxable property" is defined in RCW 39.36.015, whenever three-fifths of the voters voting at said election in such sewer district assent thereto, at an election to be held in said sewer district in the manner provided by this title, which election may either be a special or a general election, and the board of sewer commissioners are hereby authorized and empowered to submit the question of incurring such indebtedness, and issuing negotiable bonds of such sewer district to the qualified voters of such sewer district at any time they may so order. All bonds so to be

issued shall be subject to the provisions regarding bonds as set out in RCW 56.16.040. [1970 ex.s. c 42 § 34; 1945 c 140 § 15; 1941 c 210 § 42; Rem. Supp. 1945 § 9425–51.]

*Reviser's note: "this amendment" (1945 c 140) authorizing the reorganization of sewer districts is codified herein as RCW 56.04.020 through 56.04.060, 56.04.090, 56.08.010 through 56.08.040, 56.12.010 through 56.12.030, 56.16.050 and 56.24.010.

Severability—Effective date——1970 ex.s. c 42: See notes follow-

ing RCW 39.36.015.

TITLE 57 WATER DISTRICTS

Chapters

57.04 Formation and dissolution

57.16 Comprehensive plan—Local improvement

districts

57.20 Finances

Chapter 57.04 FORMATION AND DISSOLUTION

Section

57.04.050 Election—Notice—Ballots—Excess tax levy.

57.04.050 Election—Notice—Ballots—Excess tax levy. Upon entry of the findings of the final hearing on the petition if the commissioners find the proposed district will be conducive to the public health, welfare, and convenience and be of special benefit to the land therein, they shall by resolution call a special election to be held not less than thirty days from the date of the resolution, and cause to be published a notice of the election for four successive weeks in a newspaper of general circulation in the county in which the proposed district is located, which notice shall state the hours during which the polls will be open, the boundaries of the district as finally adopted and the object of the election, and the notice shall also be posted ten days in ten public places in the proposed district. In submitting the proposition to the voters, it shall be expressed on the ballots in the following terms:

Water District	YES	
Water District	NO [

giving the name of the district as may be decided by the

At the same election the county commissioners shall submit a proposition to the voters, for their approval or rejection, authorizing the water district, if formed, to levy at the earliest time permitted by law on all property located in the district a general tax for one year, in excess of the limitations provided by law, of not to exceed one dollar and twenty-five cents per thousand dollars of assessed value, for general preliminary expenses of the district, said proposition to be expressed on the ballots in the following terms:

One year one dollar and twenty-five		
cents per thousand dollars of as-		
sessed value tax	YES	
One year one dollar and twenty-five		
cents per thousand dollars of as-		
sessed value tax	NO	

Such proposition to be effective must be approved by a majority of at least three-fifths of the electors thereof voting on the proposition in the manner set forth in Article VII, section 2(a) of the Constitution of this state, as amended by Amendment 59 and as thereafter amended. [1973 1st ex.s. c 195 § 67; 1953 c 251 § 1;

1931 c 72 § 4; 1929 c 114 § 3; RRS § 11581. Cf. 1927 c 230 § 1; 1915 c 24 § 2; 1913 c 161 § 3.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Chapter 57.16 COMPREHENSIVE PLAN-**LOCAL** IMPROVEMENT DISTRICTS

Sections

57.16.020

Vote on general indebtedness.

57.16.035 Additional revenue bonds for increased cost of improvements.

57.16.020 Vote on general indebtedness. The commissioners may submit to the voters of the district at any general or special election, a proposition that the district incur a general indebtedness payable from annual tax levies to be made in excess of the constitutional and/or statutory tax limitations for the construction of any part or all of the general comprehensive plan. The amount of the indebtedness and the terms thereof shall be included in the proposition submitted to the voters, and the proposition shall be adopted by threefifths of the voters voting thereon in the manner set forth in Article VII, section 2(a) of the Constitution of this state, as amended by Amendment 59 and as thereafter amended. When the general comprehensive plan has been adopted the commissioners shall carry it out to the extent specified in the proposition to incur general indebtedness. [1974 1st ex.s. c 31 § 1. Prior: 1973 1st ex.s. c 195 § 69; 1959 c 108 § 7; 1959 c 18 § 7; prior: 1953 c 251 § 5; 1951 2nd ex.s. c 25 § 1; 1939 c 128 § 2, part; 1937 c 177 § 1, part; 1929 c 114 § 10, part; RRS § 11588, part. Cf. 1913 c 161 § 10, part.]

Severability-Effective dates and termination dates-Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Limitation on levies: State Constitution Art. 7 § 2 (Amendment 59); RCW 84.52.010, 84.52.050-84.52.056.

Limitation on municipal corporation indebtedness: State Constitution Art. 8 § 6 (Amendment 27).

57.16.035 Additional revenue bonds for increased cost of improvements. Whenever a water district shall have adopted a general comprehensive plan and bonds to defray the cost thereof shall have been authorized by the electors of the district, and before the completion of the improvements the board of water commissioners shall find by resolution that the authorized bonds are not sufficient to defray the cost of such improvements due to the increase of costs of construction subsequent to the adoption of said plan, the board of water commissioners may by resolution, without submitting the matter to the voters of the district, authorize the issuance and sale of additional water revenue bonds for such purpose in excess of those previously authorized: Provided, That in no event shall the principal amount of such additional water revenue bonds exceed twenty percent of such previously authorized bonds. [1959 c 108 § 10.]

Chapter 57.20 FINANCES

Sections

57.20.100 Annual tax levy.

57.20.110 Limitation of indebtedness. 57.20.120 Additional indebtedness.

57.20.100 Annual tax levy. A district may, in addition to the levies mentioned in RCW 57.16.020, 57.16-.040 and 57.20.010, levy a general tax on all property located in the district each year not to exceed fifty cents per thousand dollars of assessed value against the assessed valuation of the property where such water district maintains a fire department as authorized by RCW 57.16.010 to 57.16.040, inclusive, but such levy shall not be made where any property within such water district lies within the boundaries of any fire protection district created under RCW 52.04.010 to 52.04.160, inclusive. The taxes so levied shall be certified for collection as other general taxes, and the proceeds, when collected, shall be placed in such water district funds as the commissioners may direct and paid out on warrants issued for water district purposes. [1973 1st ex.s. c 195 § 73; 1951 2nd ex.s. c 25 § 4; 1951 c 62 § 1; 1929 c 114 § 18; RRS § 11595. Cf. 1913 c 161 § 17.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Excess tax levies authorized: Chapter 84.52 RCW.

57.20.110 Limitation of indebtedness. Each and every water district that may hereafter be organized pursuant to *this act is hereby authorized and empowered by and through its board of water commissioners to contract indebtedness for water purposes, and the maintenance thereof not exceeding one-half of one percent of the value of the taxable property in such water district, as the term "value of the taxable property" is defined in RCW 39.36.015. [1970 ex.s. c 42 § 35; 1929 c 114 § 19; RRS § 11596. Cf. 1913 c 161 § 18.]

*Reviser's note: "this act", see note following RCW 57.04.020.

Severability and effective date——1970 ex.s. c 42: See notes following RCW 39.36.015.

Limitation on municipal corporation indebtedness: State Constitution Art. 8 § 6.

57.20.120 Additional indebtedness. Each and every water district hereafter to be organized pursuant to *this act, may contract indebtedness in excess of the amount named in RCW 57.20.110, but not exceeding in amount, together with existing indebtedness, two and one-half percent of the value of the taxable property in said district, as the term "value of the taxable property" is defined in RCW 39.36.015, whenever three-fifths of the voters voting at said election in such water district assent thereto, at an election to be held in said water district in the manner provided by *this act, which election may either be a special or a general election, and the board of water commissioners are hereby authorized and empowered to submit the question of incurring such indebtedness, and issuing negotiable bonds of such water district to the qualified voters of such water district at any time they may so order: Provided, That all bonds so to be issued shall be subject to the provisions regarding bonds as set out in RCW 57.20-.010. [1970 ex.s. c 42 § 36; 1929 c 114 § 20; RRS § 11597. Cf. 1913 c 161 § 19.]

*Reviser's note: "this act", see note following RCW 57.04.020.

Severability—Effective date—1970 ex.s. c 42: See notes following RCW 39.36.015.

TITLE 58 BOUNDARIES AND PLATS

Chapters

58.08 Plats—Recording

58.17 Plats—Subdivisions—Dedications

58.18 Assessor's plats

Chapter 58.08 PLATS——RECORDING

Sections

58.08.030 Plats to be acknowledged——Certificate that taxes and

assessments are paid.

58.08.040 Deposit to cover anticipated taxes.

58.08.030 Plats to be acknowledged——Certificate that taxes and assessments are paid. Every person whose duty it may be to comply with the foregoing regulations shall at or before the time of offering such plat for record, acknowledge the same before the auditor of the proper county, or any other officer who is authorized by law to take acknowledgment of deeds, a certificate of which acknowledgment shall be indorsed on or annexed to such plat and recorded therewith. In all cases where any person or persons, corporation or corporations shall desire to file a plat, map, subdivision or replat of any property or shall desire to vacate the whole or any portion of any existing plat, map, subdivision or replat, such person or persons, corporation or corporations must, at the time of filing the same for record or of filing a petition for vacation thereof, file therewith a certificate from the proper officer or officers who may be in charge of the collection of taxes for which the property affected may be liable at that date, that all taxes which have been levied and become chargeable against such property at such date have been duly paid, satisfied and discharged and must file therewith a certificate from the proper officer or officers, who may be in charge of the collections, that all delinquent assessments for which the property affected may be liable at that date and that all special assessments assessed against said property, which, under the plat filed, become streets, alleys and other public places, have been paid. [1927 c 188 § 1; 1893 c 129 § 1; Code 1881 § 2331; 1862 p 431 § 4; 1857 p 26 § 4; RRS § 9290.]

Acknowledgments out of state: RCW 64.08.020.

Foreign acknowledgments, who may take: RCW 64.08.040.

Taxes collected by treasurer—Dates of delinquency: RCW 84.56.020.

Who may take acknowledgments: RCW 64.08.010.

58.08.040 Deposit to cover anticipated taxes. Any person filing a plat subsequent to May 31st in any year and prior to the date of the collection of taxes, shall deposit with the county treasurer a sum equal to the product of the county assessor's latest valuation on the unimproved property in such subdivision multiplied by the current year's dollar rate increased by twenty-five percent on the property platted. The treasurer's receipt

for said amount shall be taken by the auditor as evidence of the payment of the tax. The treasurer shall appropriate so much of said deposit as will pay the taxes on the said property when the tax rolls are placed in his hands for collection, and in case the sum deposited is in excess of the amount necessary for the payment of the said taxes, the treasurer shall return, to the party depositing, the amount of said excess, taking his receipt therefor, which receipt shall be accepted for its face value on the treasurer's quarterly settlement with the county auditor. [1973 1st ex.s. c 195 § 74; 1969 ex.s. c 271 § 34; 1963 c 66 § 1; 1909 c 200 § 1; 1907 c 44 § 1; 1893 c 129 § 2; RRS § 9291.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Severability——1969 ex.s. c 271: See RCW 58.17.910.

Assessment date: RCW 84.40.020.

Property taxes—Collection of taxes: Chapter 84.56 RCW.

Chapter 58.17 PLATS—SUBDIVISIONS—DEDICATIONS

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58.17.910	Severability——1969 ex.s. c 271.
58.17.920	Effective date and application of 1974 1st ex.s. c 134.

58.17.010 Purpose. The purpose of this chapter is to regulate the subdivision of land and to promote the public health, safety and general welfare in accordance with standards established by the state to prevent the overcrowding of land; to lessen congestion in the streets and highways; to provide for adequate light and air; to facilitate adequate provision for water, sewerage, parks and recreation areas, sites for schools and school-grounds and other public requirements; to provide for proper ingress and egress; and to require uniform monumenting of land subdivisions and conveyancing by accurate legal description. [1969 ex.s. c 271 § 1.]

Reviser's note: Throughout this chapter the phrase "this act" has been changed to "this chapter". "This act" [1969 ex.s. c 271] also consists of amendments to RCW 58.08.040 and 58.24.040 and to the repeal of RCW 58.16.010-58.16.110.

- 58.17.020 Definitions. As used in this chapter, unless the context or subject matter clearly requires otherwise, the following words or phrases shall have the following meanings:
- (1) "Subdivision" is the division of land into five or more lots, tracts, parcels, sites or divisions for the purpose of sale or lease and shall include all resubdivision of land.
- (2) "Plat" is a map or representation of a subdivision, showing thereon the division of a tract or parcel of land into lots, blocks, streets and alleys or other divisions and dedications.
- (3) "Dedication" is the deliberate appropriation of land by an owner for any general and public uses, reserving to himself no other rights than such as are compatible with the full exercise and enjoyment of the public uses to which the property has been devoted. The intention to dedicate shall be evidenced by the owner by the presentment for filing of a final plat or short plat showing the dedication thereon; and, the acceptance by the public shall be evidenced by the approval of such plat for filing by the appropriate governmental unit.
- (4) "Preliminary plat" is a neat and approximate drawing of a proposed subdivision showing the general layout of streets and alleys, lots, blocks, and restrictive covenants to be applicable to the subdivision, and other elements of a plat or subdivision which shall furnish a basis for the approval or disapproval of the general layout of a subdivision.
- (5) "Final plat" is the final drawing of the subdivision and dedication prepared for filing for record with the

county auditor and containing all elements and requirements set forth in this chapter and in local regulations adopted pursuant to this chapter.

(6) "Short subdivision" is the division of land into four or less lots, tracts, parcels, sites or subdivisions for

the purpose of sale or lease.

(7) "Short plat" is the map or representation of a short subdivision.

- (8) "Lot" is a fractional part of subdivided lands having fixed boundaries, being of sufficient area and dimension to meet minimum zoning requirements for width and area. The term shall include tracts or parcels.
- (9) "Block" is a group of lots, tracts, or parcels within well defined and fixed boundaries.
- (10) "County treasurer" shall be as defined in chapter 36.29 RCW or the office or person assigned such duties under a county charter.
- (11) "County auditor" shall be as defined in chapter 36.22 RCW or the office or person assigned such duties under a county charter.
- (12) "County road engineer" shall be as defined in chapter 36.40 RCW or the office or person assigned such duties under a county charter.
- (13) "Planning commission" means that body as defined in chapters 36.70, 35.63, or 35A.63 RCW as designated by the legislative body to perform a planning function or that body assigned such duties and responsibilities under a city or county charter.
- (14) "County commissioner" shall be as defined in chapter 36.32 RCW or the body assigned such duties under a county charter. [1969 ex.s. c 271 § 2.]
- **58.17.030** Subdivisions to comply with chapter, local regulations. Every subdivision shall comply with the provisions of this chapter. Every short subdivision as defined in this chapter shall comply with the provisions of any local regulation adopted pursuant to RCW 58-17.060. [1974 1st ex.s. c 134 § 1; 1969 ex.s. c 271 § 3.]

58.17.040 Provisions inapplicable, when. The provisions of this chapter shall not apply to:

(1) Cemeteries and other burial plots while used for that purpose;

(2) Divisions of land into lots or tracts each of which is one-one hundred twenty-eighth of a section of land or larger, or five acres or larger if the land is not capable of description as a fraction of a section of land, unless the governing authority of the city, town, or county in which the land is situated shall have adopted a subdivision ordinance requiring plat approval of such divisions: *Provided*, That for purposes of computing the size of any lot under this item which borders on a street or road, the lot size shall be expanded to include that area which would be bounded by the center line of the road or street and the side lot lines of the lot running perpendicular to such center line;

(3) Divisions made by testamentary provisions, or the

laws of descent;

(5) A division for the purpose of lease when no residential structure other than mobile homes or travel trailers are permitted to be placed upon the land and a local government has approved a binding site plan for

the use of the land in accordance with local regulations. The term "site plan" means a drawing to a scale specified by local ordinance and which: (a) Identifies and shows the areas and locations of all streets, roads, improvements, utilities, open spaces, and any other matters specified by local regulations; and (b) contains inscriptions or attachments setting forth such appropriate limitations and conditions for the use of the land as are established by the local government body having authority to approve the site plan. A site plan approved by a local government body shall not be "binding" under this subsection unless development in conformity to the site plan is enforceable under a local ordinance. [1974 1st ex.s. c 134 § 2; 1969 ex.s. c 271 § 4.]

Reviser's note: Subsection (4) of this section was vetoed.

58.17.050 Assessors plat—Compliance. An assessors plat made in accordance with RCW 58.18.010 need not comply with any of the requirements of this chapter except RCW 58.17.240 and 58.17.250. [1969 ex.s. c 271 § 5.]

58.17.060 Short plats and short subdivisions— Summary approval—Regulations—Requirements. The legislative body of a city, town, or county shall adopt regulations and procedures, and appoint administrative personnel for the summary approval of short plats and short subdivisions, or revision thereof. Such regulations shall be adopted by ordinance and may contain wholly different requirements than those governing the approval of preliminary and final plats of subdivisions and may require surveys and monumentations and shall require filing of a short plat for record in the office of the county auditor: Provided, That such regulations must contain a requirement that land in short subdivisions may not be further divided in any manner within a period of five years without the filing of a final plat: Provided further, That such regulations are not required to contain a penalty clause as provided in RCW 36.32.120 and may provide for wholly injunctive relief. [1974 1st ex.s. c 134 § 3; 1969 ex.s. c 271 § 6.]

58.17.065 Short plats and short subdivisions—Filing. Each short plat and short subdivision granted pursuant to local regulations after July 1, 1974, shall be filed with the county auditor and shall not be deemed "approved" until so filed. [1974 1st ex.s. c 134 § 12.]

58.17.070 Preliminary plat of subdivisions and dedications—Submission for approval. A preliminary plat of proposed subdivisions and dedications of land shall be submitted for approval to the legislative body of the city, town, or county within which the plat is situated. [1969 ex.s. c 271 § 7.]

58.17.080 Filing of preliminary plat. Notice of the filing of a preliminary plat of a proposed subdivision adjacent to or within one mile of the municipal boundaries of a city or town, or which contemplates the use of any city or town utilities shall be given to the appropriate city or town authorities. Any notice required by this

chapter shall include the hour and location of the hearing and a description of the property to be platted. Notice of the filing of a preliminary plat of a proposed subdivision located in a city or town and adjoining the municipal boundaries thereof shall be given to appropriate county officials. Notice of the filing of a preliminary plat of a proposed subdivision located adjacent to the right-of-way of a state highway shall be given to the state department of highways. [1969 ex.s. c 271 § 8.]

58.17.090 Notice of public hearing. Upon receipt of an application for preliminary plat approval the administrative officer charged by ordinance with responsibility for administration of regulations pertaining to platting and subdivisions shall set a date for a public hearing. Notice of such hearing shall be given by publication of at least one notice not less than ten days prior to the hearing in a newspaper of general circulation within the county. Additional notice of such hearing shall be given by at least one other method which may include mailing to adjacent landowners, posting on the property, or in any manner local authorities deem necessary to notify adjacent landowners and the public. All hearings shall be public. All hearing notices shall include a legal description of the location of the proposed subdivision and either a vicinity location sketch or a location description in nonlegal language. [1974 1st ex.s. c 134 § 4; 1969 ex.s. c 271 § 9.]

58.17.100 Review of proposed subdivisions by planning commission or agency—Recommendation—Change by legislative body—Procedure—Approval. If a city, town or county has established a planning commission or planning agency in accordance with state law or local charter, such commission or agency shall review all proposed subdivisions and make recommendations thereon to the city, town or county legislative body to assure conformance of the proposed subdivision to the general purposes of the comprehensive plan and to planning standards and specifications as adopted by the city, town or county. Reports of the planning commission or agency shall be advisory only: *Provided*, That the legislative body of the city, town or county may, by ordinance, assign to such commission or agency, or any department official or group of officials, such administrative functions, powers and duties as may be appropriate, including the holding of hearings, and recommendations for approval or disapproval of preliminary plats of proposed subdivisions.

Such recommendation shall be submitted to the legislative body not later than fourteen days following action by the hearing body. Upon receipt of the recommendation on any preliminary plat the legislative body shall at its next public meeting set the date for the public meeting where it may adopt or reject the recommendations of such hearing body. If, after considering the matter at a public meeting, the legislative body deems a change in the planning commission's or planning agency's recommendation approving or disapproving any preliminary plat is necessary, the change of the recommendation shall not be made until the legislative body shall conduct a public hearing and thereupon

adopt its own recommendations and approve or disapprove the preliminary plat. Such public hearing may be held before a committee constituting a majority of the legislative body. If the hearing is before a committee, the committee shall report its recommendations on the matter to the legislative body for final action.

A record of all public meetings and public hearings shall be kept by the appropriate city, town or county authority and shall be open to public inspection.

Sole authority to approve final plats, and to adopt or amend platting ordinances shall reside in the legislative bodies. [1969 ex.s. c 271 § 10.]

58.17.110 Approval or disapproval of subdivision and dedication——Factors to be considered——Finding-Release from damages. The city, town, or county legislative body shall inquire into the public use and interest proposed to be served by the establishment of the subdivision and dedication. It shall determine if appropriate provisions are made for, but not limited to, the public health, safety, and general welfare, for open spaces, drainage ways, streets, alleys, other public ways, water supplies, sanitary wastes, parks, playgrounds, sites for schools and schoolgrounds, and shall consider all other relevant facts and determine whether the public interest will be served by the subdivision and dedication. If it finds that the proposed plat makes appropriate provisions for the public health, safety, and general welfare and for such open spaces, drainage ways, streets, alleys, other public ways, water supplies, sanitary wastes, parks, playgrounds, sites for schools and schoolgrounds and that the public use and interest will be served by the platting of such subdivision, then it shall be approved. If it finds that the proposed plat does not make such appropriate provisions or that the public use and interest will not be served, then the legislative body may disapprove the proposed plat. Dedication of land to any public body, may be required as a condition of subdivision approval and shall be clearly shown on the final plat. The legislative body shall not as a condition to the approval of any plat require a release from damages to be procured from other property owners. [1974 1st ex.s. c 134 § 5; 1969 ex.s. c 271 § 11.]

58.17.120 Disapproval due to flood, inundation or swamp conditions—Improvements—Approval conditions. The city, town, or county legislative body shall consider the physical characteristics of a proposed subdivision site and may disapprove a proposed plat because of flood, inundation, or swamp conditions. Construction of protective improvements may be required as a condition of approval, and such improvements shall be noted on the final plat.

No plat shall be approved by any city, town, or county legislative authority covering any land situated in a flood control zone as provided in chapter 86.16 RCW without the prior written approval of the department of ecology of the state of Washington. [1974 1st ex.s. c 134 § 6; 1969 ex.s. c 271 § 12.]

58.17.130 Bond in lieu of actual construction of improvements prior to approval of final plat——Bond or security to assure successful operation of improvements. Local regulations shall provide that in lieu of the completion of the actual construction of any required improvements prior to the approval of a final plat, the city, town, or county legislative body may accept a bond, in an amount and with surety and conditions satisfactory to it, or other secure method, providing for and securing to the municipality the actual construction and installation of such improvements within a period specified by the city, town, or county legislative body and expressed in the bonds. In addition, local regulations may provide for methods of security, including the posting of a bond securing to the municipality the successful operation of improvements for an appropriate period of time up to two years after final approval. The municipality is hereby granted the power to enforce bonds authorized under this section by all appropriate legal and equitable remedies. Such local regulations may provide that the improvements such as structures, sewers, and water systems shall be designed and certified by or under the supervision of a registered civil engineer prior to the acceptance of such improvements. [1974 1st ex.s. c 134 § 7; 1969 ex.s. c 271 § 13.]

58.17.140 Time limitation for approval or disapproval of plats—Extensions. Preliminary plats of any proposed subdivision and dedication shall be approved, disapproved, or returned to the applicant for modification or correction within ninety days from date of filing thereof unless the applicant consents to an extension of such time period: Provided, That if an environmental impact statement is required as provided in RCW 43-.21C.030, the ninety day period shall not include the time spent preparing and circulating the environmental impact statement by the local government agency. Final plats and short plats shall be approved, disapproved, or returned to the applicant within thirty days from the date of filing thereof, unless the applicant consents to an extension of such time period. Ordinances may provide for the expiration of approval given to any preliminary plats. [1974 1st ex.s. c 134 § 8; 1969 ex.s. c 271 § 14.]

- 58.17.150 Recommendations of certain agencies to accompany plats submitted for final approval. Each and every preliminary plat submitted for final approval of the legislative body shall be accompanied by the following agencies' recommendations for approval or disapproval:
- (1) Local health department as to the adequacy of the proposed means of sewage disposal and water supply;
- (2) Local planning agency or commission, charged with the responsibility of reviewing plats and subdivisions, as to compliance with all terms of the preliminary approval of the proposed plat subdivision or dedication;
- (3) City, town or county engineer. [1969 ex.s. c 271 § 15.]

- **58.17.160** Requirements for each plat or replat filed for record. Each and every plat, or replat, of any property filed for record shall:
- (1) Contain a statement of approval from the city, town or county licensed road engineer or by a licensed engineer acting on behalf of the city, town or county as to the survey data, the layout of streets, alleys and other rights of way, design of bridges, sewage and water systems, and other structures;
- (2) Be accompanied by a complete survey of the section or sections in which the plat or replat is located, or as much thereof as may be necessary to properly orient the plat within such section or sections. The plat and section survey shall be submitted with complete field and computation notes showing the original or reestablished corners with descriptions of the same and the actual traverse showing error of closure and method of balancing. A sketch showing all distances, angles and calculations required to determine corners and distances of the plat shall accompany this data. The allowable error of closure shall not exceed one foot in five thousand feet.
- (3) Be acknowledged by the person filing the plat before the auditor of the county in which the land is located, or any other officer who is authorized by law to take acknowledgment of deeds, and a certificate of said acknowledgment shall be enclosed or annexed to such plat and recorded therewith.
- (4) Contain a certification from the proper officer or officers in charge of tax collections that all taxes and delinquent assessments for which the property may be liable as of the date of certification have been duly paid, satisfied or discharged.

No engineer who is connected in any way with the subdividing and platting of the land for which subdivision approval is sought, shall examine and approve such plats on behalf of any city, town or county. [1969 ex.s. c 271 § 16.]

58.17.165 Certificate giving description and statement of owners must accompany final plat —— Dedication, certificate requirements if plat contains—Waiver. Every final plat or short plat of a subdivision or short subdivision filed for record must contain a certificate giving a full and correct description of the lands divided as they appear on the plat or short plat, including a statement that the subdivision or short subdivision has been made with the free consent and in accordance with the desires of the owner or owners. If the plat or short plat includes a dedication, the certificate shall also contain the dedication of all streets and other areas to the public, and individual or individuals, religious society or societies or to any corporation, public or private as shown on the plat or short plat and a waiver of all claims for damages against any governmental authority which may be occasioned to the adjacent land by the established construction, drainage and maintenance of said road. Said certificate shall be signed and acknowledged before a notary public by all parties having any interest in the lands subdivided.

Every plat and short plat containing a dedication filed for record must be accompanied by a title report

confirming that the title of the lands as described and shown on said plat is in the name of the owners signing the certificate.

An offer of dedication may include a waiver of right of direct access to any street from any property, and if the dedication is accepted, any such waiver is effective. Such waiver may be required by local authorities as a condition of approval. Roads not dedicated to the public must be clearly marked on the face of the plat. Any dedication, donation or grant as shown on the face of the plat shall be considered to all intents and purposes, as a quitclaim deed to the said donee or donees, grantee or grantees for his, her or their use for the purpose intended by the donors or grantors as aforesaid. [1969 ex.s. c 271 § 30.]

58.17.170 Written approval of subdivision——Original of final plat to be filed——Copies. When the legislative body of the city, town or county finds that the public use and interest will be served by the proposed subdivision, and that said subdivision meets the requirements of this chapter and any local regulations adopted pursuant thereto, it shall suitably inscribe and execute its written approval on the face of the plat. The original of said final plat shall be filed for record with the county auditor. One reproducible copy shall be furnished to the city, town or county engineer. One paper copy shall be filed with the county assessor. Paper copies shall be provided to such other agencies as may be required by ordinance. Any lots in a final plat filed for record shall be a valid land use notwithstanding any change in zoning laws for a period of five years from the date of filing. [1969 ex.s. c 271 § 17.]

58.17.180 Review of decision. Any decision approving or disapproving any plat shall be reviewable for unlawful, arbitrary, capricious or corrupt action or nonaction by writ of review before the superior court of the county in which such matter is pending. The action may be brought by any property owner in the city, town or county having jurisdiction, who deems himself aggrieved thereby: *Provided*, That application for a writ of review shall be made to the court within thirty days from any decision so to be reviewed. The cost of transcription of all records ordered certified by the court for such review shall be borne by the appellant. [1969 ex.s. c 271 § 18.]

58.17.190 Approval of plat required before filing—Procedure when unapproved plat filed. The county auditor shall refuse to accept any plat for filing until approval of the plat has been given by the appropriate legislative body. Should a plat or dedication be filed without such approval, the prosecuting attorney of the county in which the plat is filed shall apply for a writ of mandate in the name of and on behalf of the legislative body required to approve same, directing the auditor and assessor to remove from their files or records the unapproved plat, or dedication of record. [1969 ex.s. c 271 § 19.]

58.17.200 Injunctive action to restrain subdivision, sale, transfer of land where final plat not filed. Whenever any parcel of land is divided into five or more lots, tracts, or parcels of land and any person, firm or corporation or any agent of any of them sells or transfers, or offers or advertises for sale or transfer, any such lot, tract, or parcel without having a final plat of such subdivision filed for record, the prosecuting attorney shall commence an action to restrain and enjoin further subdivisions or sales, or transfers, or offers of sale or transfer and compel compliance with all provisions of this chapter. The costs of such action shall be taxed against the person, firm, corporation or agent selling or transferring the property. [1969 ex.s. c 271 § 20.]

58.17.210 Building, septic tank or other development permits not to be issued for land divided in violation of chapter or regulations—Exceptions—Damages-Rescission by purchaser. No building permit, septic tank permit, or other development permit, shall be issued for any lot, tract, or parcel of land divided in violation of this chapter or local regulations adopted pursuant thereto unless the authority authorized to issue such permit finds that the public interest will not be adversely affected thereby. The prohibition contained in this section shall not apply to an innocent purchaser for value without actual notice. All purchasers' or transferees' property shall comply with provisions of this chapter and each purchaser or transferee may recover his damages from any person, firm, corporation, or agent selling or transferring land in violation of this chapter or local regulations adopted pursuant thereto, including any amount reasonably spent as a result of inability to obtain any development permit and spent to conform to the requirements of this chapter as well as cost of investigation, suit, and reasonable attorneys' fees occasioned thereby. Such purchaser or transferee may as an alternative to conforming his property to these requirements, rescind the sale or transfer and recover costs of investigation, suit, and reasonable attorneys' fees occasioned thereby. [1974 1st ex.s. c 134 § 10; 1969 ex.s. c 271 § 21.]

58.17.220 Violation of court order or injunction—**Penalty.** Any person who violates any court order or injunction issued pursuant to this chapter shall be subject to a fine of not more than five thousand dollars or imprisonment for not more than ninety days or both. [1969 ex.s. c 271 § 22.]

58.17.230 Assurance of discontinuance of violations. In the enforcement of this chapter, the prosecuting attorney may accept an assurance of discontinuance of any act or practice deemed in violation of this chapter from any person engaging in, or who has engaged in such act or practice. Any such assurance shall be in writing and be filed with and subject to the approval of the superior court of the county in which the alleged violation occurs. A violation of such assurance shall constitute prima facie proof of a violation of this chapter. [1969 ex.s. c 271 § 23.]

58.17.240 Permanent control monuments. Except for subdivisions excluded under the provisions of RCW 58-17.040, as now or hereafter amended, permanent control monuments shall be established at each and every controlling corner on the boundaries of the parcel of land being subdivided. The local authority shall determine the number and location of permanent control monuments within the plat, if any. [1974 1st ex.s. c 134 § 11; 1969 ex.s. c 271 § 24.]

58.17.250 Survey of subdivision and preparation of plat. The survey of the proposed subdivision and preparation of the plat shall be made by or under the supervision of a registered land surveyor who shall certify on the plat that it is a true and correct representation of the lands actually surveyed. [1969 ex.s. c 271 § 26.]

58.17.260 Joint committee—Members—Recommendations for surveys, monumentation and plat drawings. In order that there be a degree of uniformity of survey monumentation throughout the cities, towns and counties of the state of Washington, there is hereby created a joint committee composed of six members to be appointed as follows: The Washington state association of counties shall appoint two county road engineers; the association of Washington cities shall appoint two city engineers; the land surveyors association of Washington shall appoint one member; and the consulting engineers association of Washington shall appoint one member. The joint committee is directed to cooperate with the department of natural resources to establish recommendations pertaining to requirements of survey, monumentation and plat drawings for subdivisions and dedications throughout the state of Washington. The department of natural resources shall publish such recommendation. [1971 ex.s. c 85 § 9; 1969 ex.s. c 271 § 27.]

58.17.270 Submission of local subdivision regulations to planning and community affairs agency. In order that there may be current and readily available information available for the public concerning subdivision regulations, all city, town and county legislative bodies shall submit proposed ordinances and amendments to the state planning and community affairs agency thirty days prior to final adoption for agency review and comparison. [1969 ex.s. c 271 § 28.]

58.17.280 Naming and numbering of subdivisions, streets, lots and blocks. Any city, town or county may, by ordinance, regulate the procedure whereby subdivisions, streets, lots and blocks are named and numbered. [1969 ex.s. c 271 § 29.]

58.17.290 Copy of plat as evidence. A copy of any plat recorded in the manner provided in this chapter and certified by the county auditor of the county in which the same is recorded to be a true copy of such record and the whole thereof, shall be received in evidence in all the courts of this state, with like effect as the original. [1969 ex.s. c 271 § 31.]

58.17.300 Violations—Penalties. Any person, firm, corporation, or association or any agent of any person, firm, corporation, or association who violates any provision of this chapter or any local regulations adopted pursuant thereto relating to the sale, offer for sale, lease, or transfer of any lot, tract or parcel of land, shall be guilty of a gross misdemeanor and each sale, offer for sale, lease or transfer of each separate lot, tract, or parcel of land in violation of any provision of this chapter or any local regulation adopted pursuant thereto, shall be deemed a separate and distinct offense. [1969 ex.s. c 271 § 32.]

58.17.310 Approval of plat within irrigation district without provision for irrigation water right of way prohibited. In addition to any other requirements imposed by the provisions of this chapter, the legislative authority of any city, town, or county shall not approve a short plat or final plat, as defined in RCW 58.17.020, for any subdivision, short subdivision, lot, tract, parcel, or site which lies in whole or in part in an irrigation district organized pursuant to chapter 87.03 RCW unless there has been provided an irrigation water right of way for each parcel of land in such district and such rights of way shall be evidenced by the respective plats submitted for final approval to the appropriate legislative authority. Compliance with the requirements of this section together with all other applicable provisions of this chapter shall be a prerequisite, within the expressed purpose of this chapter, to any sale, lease, or development of land in this state. [1973 c 150 § 2.]

58.17.320 Compliance with chapter and local regulations—Enforcement. Whenever land within a subdivision granted final approval is used in a manner or for a purpose which violates any provision of this chapter, any provision of the local subdivision regulations, or any term or condition of plat approval prescribed for the plat by the local government, then the prosecuting attorney, or the attorney general if the prosecuting attorney shall fail to act, may commence an action to restrain and enjoin such use and compel compliance with the provisions of this chapter or the local regulations, or with such terms or conditions. The costs of such action may be taxed against the violator. [1974 1st ex.s. c 134 § 13.]

58.17.900 Validation of existing ordinances and resolutions. All ordinances and resolutions enacted at a time prior to the passage of this chapter by the legislative bodies of cities, towns, and counties and which are in substantial compliance with the provisions of this chapter, shall be construed as valid and may be further amended to include new provisions and standards as are authorized in general law. [1969 ex.s. c 271 § 33.]

58.17.910 Severability——1969 ex.s. c 271. If any provision of this chapter, or its application to any person or circumstance is held invalid, the remainder of this chapter, or the application of the provision to other persons or circumstances is not affected. [1969 ex.s. c 271 § 35.]

58.17.920 Effective date and application of 1974 1st ex.s. c 134. (1) The provisions of *this 1974 amendatory act shall become effective July 1, 1974.

(2) The provisions of *this 1974 amendatory act shall not apply to any plat which has been granted preliminary approval prior to July 1, 1974, but shall apply to any proposed plat granted preliminary approval on or after July 1, 1974. [1974 lst ex.s. c 134 § 14.]

*Reviser's note: "this 1974 amendatory act" [1974 1st ex.s. c 134] consists of amendments to RCW 58.17.030, 58.17.040, 58.17.060, 58.17.090, 58.17.110–58.17.140, 58.17.210, 58.17.240, and to RCW 58.17.065, 58.17.320 and 58.17.920.

Chapter 58.18 ASSESSOR'S PLATS

Section
58.18.010 Assessor's plat—Requisites, filing, index, etc.—
When official plat.

58.18.010 Assessor's plat—Requisites, filing, index, etc.—When official plat. In any county where an assessor has and maintains an adequate set of maps drawn from surveys at a scale of not less than two hundred feet to the inch, the assessor may with the permission of the county commissioners, file an assessor's plat of the area, which when filed shall become the official plat for all legal purposes, provided:

- (1) The plat is filed in the offices of the county auditor and the county assessor, together with a list of the existing legal descriptions and a list of the new legal descriptions as assigned by the county assessor;
- (2) The recorded plat is drawn in such a manner that a ready reference can be made to the legal description in existence prior to the time of the filing of the assessor's plat and in conformance with existing statutes;
- (3) The first year the tax roll and tax statement shall contain the prior legal description and the new legal description as assigned and shown on the assessor's plat with a notation that this legal description shall be used for all purposes;
- (4) The county assessor shall maintain an index for reference to the prior and the existing legal descriptions of the parcels contained in the assessor's plats;
- (5) Each dedicated plat after *the effective date of this act shall be submitted to the county assessor of the county wherein the plat is located, for the sole purpose of assignment of parcel, tract, block and or lot numbers and the county auditor shall not accept any such plat for filing unless the said plat carries a signed affidavit from the assessor to this effect, and a statement to the effect that the name of the plat shall be number _____in the county of ______. [1961 c 262 § 1.]

*Reviser's note: "the effective date of this act" was midnight June 7, 1961, see preface 1961 session laws.

TITLE 64

REAL PROPERTY AND CONVEYANCES

Chapter
64.32 Horizontal property regimes act
(Condominiums)

Chapter 64.32 HORIZONTAL PROPERTY REGIMES ACT (CONDOMINIUMS)

Section

64.32.190 Separate assessments and taxation.

64.32.190 Separate assessments and taxation. Each apartment and its undivided interest in the common areas and facilities shall be deemed to be a parcel and shall be subject to separate assessments and taxation by each assessing unit for all types of taxes authorized by law including but not limited to special ad valorem levies and special assessments. Neither the building, nor the property, nor any of the common areas and facilities shall be deemed to be a security or a parcel for any purpose. [1963 c 156 § 19.]

TITLE 68

CEMETERIES, MORGUES AND HUMAN REMAINS

Chapters

68.16 Cemetery districts 68.20 Private cemeteries 68.24 Cemetery property

Chapter 68.16 CEMETERY DISTRICTS

Sections

68.16.210 Tax levy authorized for fund.

68.16.230 Limitation of indebtedness—Limitation of tax levy.

68.16.210 Tax levy authorized for fund. Annually, after the county board of equalization has equalized assessments for general tax purposes, the secretary of the district shall prepare a budget of the requirements of the cemetery district fund, certify the same and deliver it to the board of county commissioners in ample time for such board to levy district taxes. At the time of making general tax levies in each year, the board of county commissioners shall levy taxes required for cemetery district purposes against the real and personal property in the district in accordance with the equalized valuation thereof for general tax purposes, and as a part of said general taxes. Such levies shall be part of the general tax roll and be collected as a part of general taxes against the property in the district. [1947 c 6 § 21; Rem. Supp. 1947 § 3778–170.]

68.16.230 Limitation of indebtedness—Limitation of tax levy. The board of cemetery commissioners shall have no authority to contract indebtedness in any year in excess of the aggregate amount of the currently levied taxes, which annual tax levy for cemetery district purposes shall not exceed eleven and one–quarter cents per thousand dollars of assessed valuation. [1973 1st ex.s. c 195 § 77; 1947 c 6 § 23; Rem. Supp. 1947 § 3778–172.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Chapter 68.20 PRIVATE CEMETERIES

Sections

68.20.110 Nonprofit cemetery association—Tax exempt

land-Irreducible fund-Bonds.

68.20.120 Sold lots exempt from taxes, etc.—Nonprofit associations.

68.20.110 Nonprofit cemetery association—Tax exempt land—Irreducible fund—Bonds. Such association shall be authorized to purchase or take by gift or devise, and hold land exempt from execution and from any appropriation to public purposes for the sole purpose of a cemetery not exceeding eighty acres, which shall be exempt from taxation if intended to be used

exclusively for burial purposes without discrimination as to race, color, national origin or ancestry, and in nowise with a view to profit of the members of such association: Provided, That when the land already held by the association is all practically used then the amount thereof may be increased by adding thereto not exceeding twenty acres at a time. Such association may by its bylaws provide that a stated percentage of the moneys realized from the sale of lots, donations or other sources of revenue, shall constitute an irreducible fund, which fund may be invested in such manner or loaned upon such securities as the association or the trustees thereof may deem proper. The interest or income arising from the irreducible fund, provided for in any bylaws, or so much thereof as may be necessary, shall be devoted exclusively to the preservation and embellishment of the lots sold to the members of such association, and where any bylaws has been enacted for the creation of an irreducible fund as herein provided for it cannot thereafter be amended in any manner whatever except for the purpose of increasing such fund. After paying for the land all the future receipts and income of such association subject to the provisions herein for the creation of an irreducible fund, whether from the sale of lots, from donations, rents or otherwise, shall be applied exclusively to laying out, preserving, protecting and embellishing the cemetery and the avenues leading thereto, and in the erection of such buildings as may be necessary or convenient for the cemetery purposes, and to paying the necessary expenses of the association. No debts shall be contracted in anticipation of any future receipts except for originally purchasing, laying out and embellishing the grounds and avenues, for which debts so contracted such association may issue bonds or notes and secure the same by way of mortgage upon any of its lands, excepting such lots as shall have been conveyed to the members thereof; and such association shall have power to adopt such rules and regulations as they shall deem expedient for disposing of and for conveying burial lots. [1961 c 103 § 2; 1899 c 33 § 3; RRS § 3766. Formerly RCW 68.20.110 and 68.24.200.]

Reviser's note: The language "Such association" appears in 1899 c 33 which act provided for the creation of cemetery associations pursuant to 1895 c 158 which is now codified in chapter 24.16 RCW.

Construction——1961 c 103: See note following RCW 49.60.040.

Property taxes, exemptions: RCW 84.36.020.

68.20.120 Sold lots exempt from taxes, etc.—Nonprofit associations. Burial lots, sold by such association shall be for the sole purpose of interment, and shall be exempt from taxation, execution, attachment or other claims, lien or process whatsoever, if used as intended, exclusively for burial purposes and in nowise with a view to profit. [1899 c 33 § 5; RRS § 3768. Formerly RCW 68.24.210.]

Reviser's note: "such association", see note following RCW 68.20.110.

Cemetery property exempt from execution: RCW 68.24.220.

Cemetery property exempt from taxation: RCW 84.36.020.

Chapter 68.24 CEMETERY PROPERTY

Section

68.24.220 Burying place exempt from execution.

68.24.220 Burying place exempt from execution. Whenever any part of such burying ground shall have been designated and appropriated by the proprietors thereof as the burying place of any particular person or family, the same shall not be liable to be taken or disposed of by any warrant or execution, for any tax or debt whatever; nor shall the same be liable to be sold to satisfy the demands of creditors whenever the estate of such owner shall be insolvent. [1857 p 28 § 2; RRS § 3760.]

Reviser's note: The language "such burying ground" appears in 1856-57 p 28 which act provided for the creation of corporations for the purpose of establishing a burying ground or place of sepulture. Cemetery property exempt from taxation: RCW 84.36.020.

TITLE 70 PUBLIC HEALTH AND SAFETY

Chapters

70.12 Public health funds

70.32 County and state tuberculosis funds

70.33 State administered tuberculosis hospital

70.35 Eastern tuberculosis hospital districts

70.44 Public hospital districts

70.94 Washington clean air act

Chapter 70.12 PUBLIC HEALTH FUNDS

Section

70.12.010 County tax levy for public health.

70.12.010 County tax levy for public health. Each board of county commissioners shall annually budget and levy as a tax for public health work in its county a sum equal to the amount which would be raised by a levy of four and one-half cents per thousand dollars of assessed value against the taxable property in the county, but nothing herein contained shall prohibit a county from obtaining said public health funds from any other source of county revenue or from budgeting additional sums for public health work. [1973 2nd ex.s. c 4 § 4; 1973 1st ex.s. c 195 § 78; 1970 ex.s. c 47 § 6; 1943 c 163 § 1; 1939 c 191 § 1; Rem. Supp. 1943 § 3997-2a.]

Emergency and effective dates——1973 2nd ex.s. c 4: See notes following RCW 84.52.043.

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Chapter 70.32 COUNTY AND STATE TUBERCULOSIS FUNDS

Sections

70.32.010 Tax levy directed—Tuberculosis fund.

70.32.090 Counties where tax levy more than adequate——Surplus for general county or public hospital district purpose.

70.32.010 Tax levy directed—Tuberculosis fund. Tuberculosis is a communicable disease and tuberculosis control, case finding, prevention and follow up of known cases of tuberculosis represents the basic step in the conquest of this major health problem. In order to carry on such work effectively, the legislative authority of each county enumerated in RCW 70.33.040 shall budget and shall levy annually a tax in a sum equal to the amount which would be raised by a levy of six and one-quarter cents per thousand dollars of assessed value against the taxable property in any county enumerated in RCW 70.33.040, to be used for the control of tuberculosis, including case finding, prevention and follow up of known cases of tuberculosis: Provided, That upon certification of the secretary that any such county has an unexpended balance from such levy, over and above the amount required for adequate tuberculosis control, including case finding, prevention and follow up of known cases of tuberculosis within such county, the legislative authority may budget and reappropriate the same for such tuberculosis control for the ensuing year, or it may allocate from time to time such unexpended balance, or any portion thereof, to the county health department for use in furtherance of other communicable disease prevention or control, or as provided in RCW 70.32.090 as now or hereafter amended. The sum herein provided for, and any income that may accrue from miscellaneous receipts in connection with the tuberculosis control program of such county, shall be placed in the county treasury in a special fund to be known as the tuberculosis fund, and obligations incurred for the tuberculosis control program shall be paid from said fund by the county treasurer in the same manner as general county obligations are paid. The county auditor shall furnish to the legislative authority and the department a monthly report of receipts and disbursements in the tuberculosis fund, which report shall also show balances of cash on hand. [1973 1st ex.s. c 195 § 79; 1971 ex.s. c 277 § 21; 1970 ex.s. c 47 § 7; 1967 ex.s. c 110 § 11; 1959 c 117 § 1; 1945 c 66 § 1; 1943 c 162 § 1; Rem. Supp. 1945 § 6113-1.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

County treasurer: Chapter 36.29 RCW.

Definitions: RCW 70.33.010.

Tax levy directed——Proceeds to state——Surplus revenue returned: RCW 70.33.040.

70.32.090 Counties where tax levy more than adequate——Surplus for general county or public hospital district purpose. In any county enumerated in RCW 70-.33.040 where the secretary has certified that the proceeds of the six and one-quarter cents per thousand dollars of assessed value tax levy is more than adequate to provide for tuberculosis control, including case finding, prevention, and follow-up of known cases of tuberculosis in the county, the legislative authority, after a special public hearing conducted in accordance with the procedures established for hearings on budgetary matters as delineated in RCW 36.40.060 and 36.40.070 and upon making a finding that an adequate general public health program is being carried out in the county, may budget and reappropriate such surplus funds from the six and one-quarter cents per thousand dollars of assessed value tax levy for the ensuing year to the county treasury for general purposes of the county, as authorized by law, or the legislative authority in its discretion may budget, reappropriate and transfer such surplus fund to any public hospital district within the county. [1973 lst ex.s. c 195 § 80; 1971 ex.s. c 277 § 24; 1967 ex.s. c 110 § 15; 1961 c 101 § 1; 1959 c 117 § 3.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Definitions: RCW 70.33.010.

Chapter 70.33 STATE ADMINISTERED TUBERCULOSIS HOSPITAL FACILITIES

Section

70.33.040 Tax levy directed——State services (as amended by 1973 1st ex.s. c 213 § 4).

70.33.040 Tax levy directed—State services (as amended by 1973 1st ex.s. c 213 § 4). In order to maintain adequate tuberculosis hospital facilities and to provide for adequate hospitalization, nursing home and other appropriate facilities and services for the residents of the state of Washington who are or may be suffering from tuberculosis and to assure their proper care pursuant to this chapter, the standards set by the secretary pursuant to RCW 70.33.020 and RCW 70.32.010, 70.32.050, 70.32.060 and 70.32.090, the legislative authority of Clallam, Jefferson, Kitsap, Mason, Grays Harbor, Thurston, Pacific, Lewis, Wahkiakum, Cowlitz, Clark, Skamania, Klickitat, Pierce, King, Snohomish, Skagit, Whatcom, San Juan and Island counties shall levy annually a tax in the sum equal to the amount which would be raised by a levy of one-sixteenth mill against the actual value of the taxable property in the county.

If such counties desire to receive state services, they may elect to utilize funds collected pursuant to this section for the purpose of contracting with the state upon agreement by the state for the cost of providing tuberculosis hospitalization and/or outpatient treatment including laboratory services, or such funds may be retained by the county for operating its own services for the prevention and treatment of tuberculosis or any other community health purposes authorized by law. None of such counties shall be required to make any payments to the state or any other agency from these funds except upon the express consent of the county legislative authority: *Provided*, That if the counties do not comply with the promulgated standards of the department the secretary shall take action to provide such required services and to charge the affected county directly for the provision of these services by the state. [1973 1st ex.s. c 213 § 4; 1971 ex.s. c 277 § 18.1

Reviser's note: RCW 70.33.040 was amended twice during the 1973 first extraordinary session of the legislature, each without reference to the other.

For rule of construction concerning sections amended more than once at the same legislative session, see RCW 1.12.025.

Tax levy directed—Tuberculosis fund: RCW 70.32.010.

Chapter 70.35 EASTERN TUBERCULOSIS HOSPITAL DISTRICTS

Sections	
70.35.010	Purpose.
70.35.020	Established—Counties constituting—Headquarter
	county——Powers.
70.35.070	Tax levy directed——Disposition of funds——Special
	fund in headquarters county.
70.35.075	Surplus funds—Uses—Tuberculosis fund—
	Reports.
70.35.080	Chapter 70.32 RCW provisions inapplicable, when.

70.35.010 Purpose. The purpose of this chapter is to authorize and establish a tuberculosis hospital district in the state to operate a hospital and supply hospital service for the residents of such district and such others as the district shall deem necessary. [1971 ex.s. c 277 § 5.]

70.35.020 Established—Counties constituting—Headquarters county—Powers. There is hereby established a tuberculosis hospital district in the state, hereinafter in this chapter referred to as the Eastern district, consisting of the following named counties: Okanogan, Chelan, Kittitas, Yakima, Benton, Walla Walla, Franklin, Grant, Douglas, Ferry, Lincoln, Adams, Columbia,

Asotin, Garfield, Whitman, Spokane, Stevens and Pend Oreille; the headquarters county of such district shall be Spokane county. Such hospital district is authorized to operate a hospital in the present tuberculosis hospital facilities at Edgecliff in Spokane, Washington. [1971 ex.s. c 277 § 6.]

70.35.070 Tax levy directed—Disposition of funds——Special fund in headquarters county. Tuberculosis is a communicable disease and tuberculosis control, including hospitalization, case finding, prevention and follow-up of known cases of tuberculosis represent the basic step in the conquest of this major health problem. In order to carry on work effectively in these fields there shall be levied for tuberculosis hospital district purposes in the district annually a tax in a sum equal to the amount which would be raised by a levy of twelve and one-half cents per thousand dollars of assessed value against the taxable property in the district, or the equivalent thereof, such levy to be made by the board of county commissioners in each county constituting the district, fifty percent of the receipts therefrom to be forwarded quarterly in January, April, July and October of each year by the treasurers of such county, other than the headquarters county where tuberculosis control activities will be carried out by the hospital, to the treasurer of the headquarters district county, who shall be treasurer for the district. The retained fifty percent of the funds are to be used by the chief health officers to carry out tuberculosis control on a local county level pursuant to rules and regulations adopted by the district commission. The sum herein provided for, and any income that may occur from miscellaneous receipts in connection with the aforesaid programs shall be placed in a special fund in the treasury of the headquarters county and obligations incurred for such programs shall be paid from such fund upon order of the district commissioners by the treasurer in the same manner as general county obligations are paid. [1973 1st ex.s. c 195 § 82; 1972 ex.s. c 143 § 1; 1971 ex.s. c 277 § 11.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

70.35.075 Surplus funds—Uses—Tuberculosis fund—Reports. Upon certificate of the district tuberculosis control officer or his designee that any county in the district has an unexpended balance of the funds from the above-provided for levy, over and above the amount required for adequate tuberculosis control, including case finding, prevention and follow-up of known cases of tuberculosis within such county, the board of county commissioners may budget and reappropriate the same for such tuberculosis control for the ensuing year, or it may allocate from time to time such certified unexpended balance, or any portion thereof to the county health department, or to a health district encompassing the entire county, for use in furtherance of other communicable disease prevention or control, or for other general county health purposes. The sum herein provided for, that is the fifty percent of such levy, and income that may accrue from miscellaneous receipts in connection with the tuberculosis control program of such county, shall be placed in the county treasury in a special fund to be known as the tuberculosis fund, and obligations incurred for the tuberculosis control program shall be paid from said fund by the county treasurer in the same manner as general county obligations are paid. The county auditor shall furnish to the legislative authority of the county and the district tuberculosis control officer a monthly report of receipts and disbursements in the tuberculosis fund, which report shall also show balance of cash on hand. [1972 ex.s. c 143 § 5.]

70.35.080 Chapter 70.32 RCW provisions inapplicable, when. On and after January 1, 1972 the provisions of chapter 70.32 RCW as now or hereafter amended shall not apply to the eastern district created by RCW 70.35.020. [1971 ex.s. c 277 § 12.]



Chapter 70.44 PUBLIC HOSPITAL DISTRICTS

Sections

70.44.060 Powers and duties.

70.44.110 Plan to construct or improve——Submission to vote.

70.44.060 Powers and duties. All public hospital districts organized under the provisions of this chapter shall have power:

- (1) To make a survey of existing hospital and other health care facilities within and without such district.
- (2) To construct, condemn and purchase, purchase, acquire, lease, add to, maintain, operate, develop and regulate, sell and convey all lands, property, property rights, equipment, hospital and other health care facilities and systems for the maintenance of hospitals, buildings, structures, and any and all other facilities, and to exercise the right of eminent domain to effectuate the foregoing purposes or for the acquisition and damaging of the same or property of any kind appurtenant thereto, and such right of eminent domain shall be exercised and instituted pursuant to a resolution of the commission and conducted in the same manner and by the same procedure as in or may be provided by law for the exercise of the power of eminent domain by incorporated cities and towns of the state of Washington in the acquisition of property rights: Provided, That no public hospital district shall have the right of eminent domain and the power of condemnation against any health care facility: And provided, further, That no hospital district organized and existing in districts having more than twenty-five thousand population have any of the rights herein enumerated without the prior written consent of all existing hospital facilities within the boundaries of such hospital district.
- (3) To lease existing hospital and other health care facilities and equipment and/or other property used in connection therewith, including ambulances, and to pay such rental therefor as the commissioners shall deem proper; to provide hospital and other health care services for residents of said district by facilities located outside the boundaries of said district, by contract or in any other manner said commissioners may deem expedient or necessary under the existing conditions; and said hospital district shall have the power to contract with other communities, corporations, or individuals for the services provided by said hospital district; and they may further receive in said hospitals and other health care facilities and furnish proper and adequate services to all persons not residents of said district at such reasonable and fair compensation as may be considered proper: Provided, That it must at all times make adequate provision for the needs of the district and residents of said district shall have prior rights to the available hospital and other health care facilities of said district, at rates set by the district commissioners.
- (4) For the purpose aforesaid, it shall be lawful for any district so organized to take, condemn and purchase, lease, or acquire, any and all property, and property rights, including state and county lands, for

any of the purposes aforesaid, and any and all other facilities necessary or convenient, and in connection with the construction, maintenance, and operation of any such hospitals and other health care facilities, subject, however, to the applicable limitations provided in subsection (2).

- (5) To contract indebtedness or borrow money for corporate purposes on the credit of the corporation or the revenues of the hospitals thereof, and the revenues of any other facilities or services that the district is or hereafter may be authorized by law to provide, and to issue (a) revenue bonds or warrants therefor payable solely out of a special fund or funds into which the district may pledge such amount of the revenues of the hospitals thereof, and the revenues of any other facilities or services that the district is or hereafter may be authorized by law to provide, to pay the same as the commissioners of the district may determine, such revenue bonds or warrants to be issued in the same manner and subject to the same provisions as provided for the issuance of revenue bonds or warrants by cities or towns under the Municipal Revenue Bond Act, chapter 35.41 RCW, as may hereafter be amended or (b) general obligation bonds therefor in the manner and form as provided in RCW 70.44.110 to 70.44.130, inclusive, as may hereafter be amended; and to assign or sell hospital accounts receivable, and accounts receivable for the use of other facilities or services that the district is or hereafter may be authorized by law to provide, for collection with or without recourse.
- (6) To raise revenue by the levy of an annual tax on all taxable property within such public hospital district not to exceed seventy-five cents per thousand dollars of assessed value or such further amount as has been or shall be authorized by a vote of the people: Provided further, That the public hospital districts are hereby authorized to levy such a general tax in excess of said seventy-five cents per thousand dollars of assessed value when authorized so to do at a special election conducted in accordance with and subject to all of the requirements of the Constitution and the laws of the state of Washington now in force or hereafter enacted governing the limitation of tax levies. The said board of district commissioners is hereby authorized and empowered to call a special election for the purpose of submitting to the qualified voters of the hospital district a proposition to levy a tax in excess of the seventy-five cents per thousand dollars of assessed value herein specifically authorized. The superintendent shall prepare a proposed budget of the contemplated financial transactions for the ensuing year and file the same in the records of the commission on or before the first Monday in September. Notice of the filing of said proposed budget and the date and place of hearing on the same shall be published for at least two consecutive weeks in a newspaper printed and of general circulation in said county. On the first Monday in October the commission shall hold a public hearing on said proposed budget at which any taxpayer may appear and be heard against the whole or any part of the proposed budget. Upon the conclusion of said hearing, the commission shall, by

resolution, adopt the budget as finally determined and fix the final amount of expenditures for the ensuing year. Taxes levied by the commission shall be certified to and collected by the proper county officer of the county in which such public hospital district is located in the same manner as is or may be provided by law for the certification and collection of port district taxes. The commission is authorized, prior to the receipt of taxes raised by levy, to borrow money or issue warrants of the district in anticipation of the revenue to be derived by such district from the levy of taxes for the purpose of such district, and such warrants shall be redeemed from the first money available from such taxes when collected, and such warrants shall not exceed the anticipated revenues of one year, and shall bear interest at a rate or rates as authorized by the commission.

(7) To enter into any contract with the United States government or any state, municipality, or other hospital district, or any department of those governing bodies, for carrying out any of the powers authorized by this chapter.

(8) To sue and be sued in any court of competent jurisdiction: *Provided*, That all suits against the public hospital district shall be brought in the county in which the public hospital district is located.

(9) To make contracts, employ superintendents, attorneys, and other technical or professional assistants and all other employees; to make contracts with private or public institutions for employee retirement programs; to print and publish information or literature; and to do all other things necessary to carry out the provisions of this chapter. [1974 1st ex.s. c 165 § 2; 1973 1st ex.s. c 195 § 83; 1971 ex.s. c 218 § 2; 1970 ex.s. c 56 § 85; 1969 ex.s. c 65 § 1; 1967 c 164 § 7; 1965 c 157 § 2; 1949 c 197 § 18; 1945 c 264 § 6; Rem. Supp. 1949 § 6090–35.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Purpose——1970 ex.s. c 56: See note following RCW 39.44.030.

Purpose—Severability—1967 c 164: See notes following RCW 4.96.010.

Eminent domain: State Constitution Art. 1 § 16 (Amendment 9).

Eminent domain by cities: Chapter 8.12 RCW.

Limitation on levies: State Constitution Art. 7 § 2 (Amendment 59); RCW 84.52.050.

Port districts, collection of taxes: RCW 53.36.020.

Tortious conduct of political subdivisions, municipal corporations and quasi municipal corporations, liability for damages: Chapter 4.96 RCW.

70.44.110 Plan to construct or improve—Submission to vote. Whenever the commission deems it advisable that the district acquire or construct a public hospital, or other health care facilities, or make additions or betterments thereto, or extensions thereof, it shall provide therefor by resolution, which shall specify and adopt the plan proposed, and declare the estimated cost thereof, and specify the amount of indebtedness, the amount of interest, and the time in which all bonds shall be paid, not to exceed thirty years. The incurring of such indebtedness shall be subject to the applicable limitations and requirements provided in section 1, chapter 143, Laws of 1917, as last amended by section

4, chapter 107, Laws of 1967, and RCW 39.36.020, as now or hereafter amended. If a proposition to incur any such indebtedness is to be submitted to the electors of the district it may be submitted at any general election or a special election called for that purpose pursuant to the applicable election laws. [1974 1st ex.s. c 165 § 3; 1969 ex.s. c 65 § 2; 1955 c 56 § 1; 1945 c 264 § 12; Rem. Supp. 1945 § 6090–41.]

Chapter 70.94 WASHINGTON CLEAN AIR ACT

Sections

70.94.091 Excess tax levy authorized—Election, procedure,

expense.

70.94.095 Assessed valuation of taxable property, certification by

county assessors.

70.94.091 Excess tax levy authorized——Election, procedure, expense. An activated authority shall have the power to levy additional taxes in excess of the constitutional and/or statutory tax limitations for any of the authorized purposes of such activated authority, not in excess of twenty-five cents per thousand dollars of assessed value a year when authorized so to do by the electors of such authority by a three-fifths majority of those voting on the proposition at a special election, to be held in the year in which the levy is made, in the manner set forth in Article VII, section 2 (a) of the Constitution of this state, as amended by Amendment 59 and as thereafter amended. Nothing herein shall be construed to prevent holding the foregoing special election at the same time as that fixed for a general election. The expense of all special elections held pursuant to this section shall be paid by the authority. [1973 1st ex.s. c 195 § 84; 1969 ex.s. c 168 § 7; 1967 c 238 § 15.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

70.94.095 Assessed valuation of taxable property, certification by county assessors. It shall be the duty of the assessor of each component county to certify annually to the board the aggregate assessed valuation of all taxable property in all incorporated and unincorporated areas situated in any activated authority as the same appears from the last assessment roll of his county. [1969 ex.s. c 168 § 11; 1967 c 238 § 19.]

TITLE 71

MENTAL ILLNESS AND INEBRIACY

chapter

71.20 State and local services for mentally retarded and developmentally disabled

Chapter 71.20 STATE AND LOCAL SERVICES FOR MENTALLY RETARDED AND DEVELOPMENTALLY DISABLED

Section

71.20.110 Tax levy directed——Allocation of funds for federal matching funds purposes.

71.20.110 Tax levy directed—Allocation of funds for federal matching funds purposes. In order to provide additional funds for the coordination of community mental retardation and other developmental disability services and to provide community mental retardation, other developmental disability, or mental health services, the board of county commissioners of each county

in the state shall budget and levy annually a tax in a sum equal to the amount which would be raised by a levy of two and one-half cents per thousand dollars of assessed value against the taxable property in the county to be used for such purposes: Provided, That all or part of the funds collected from the tax levied for the purposes of this section may be transferred to the state of Washington, department of social and health services, for the purpose of obtaining federal matching funds to provide and coordinate community mental retardation, other developmental disability, and mental health services. In the event a county elects to transfer such tax funds to the state for this purpose, the state shall grant these moneys and the additional funds received as matching funds to service-providing community agencies or community boards in the county which has made such transfer, pursuant to the plan approved by the county, as provided by chapters 71.16, 71.20, 71-.24, and 71.28 RCW, all as now or hereafter amended. [1974 1st ex.s. c 71 § 8; 1973 1st ex.s. c 195 § 85; 1971 ex.s. c 84 § 1; 1970 ex.s. c 47 § 8; 1967 ex.s. c 110 § 16.]

Severability——1974 1st ex.s. c 71: See note following RCW 71.20.015.

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

TITLE 73

VETERANS AND VETERANS' AFFAIRS

Chapter

73.08 Veterans' relief

Chapter 73.08 VETERANS' RELIEF

Section

73.08.080 Tax levy authorized.

73.08.080 Tax levy authorized. The boards of county commissioners of the several counties in this state shall levy, in addition to the taxes now levied by law, a tax in a sum equal to the amount which would be raised by not less than one and one-eighth cents per thousand dollars of assessed value, and not greater than twentyseven cents per thousand dollars of assessed value against the taxable property of their respective counties, to be levied and collected as now prescribed by law for the assessment and collection of taxes, for the purpose of creating the veteran's relief fund for the relief of honorably discharged veterans who served in the armed forces of the United States in the Civil War, in the war of Mexico or in any of the Indian wars, or the Spanish-American war or the Philippine insurrection, in the First World War, or Second World War or Korean conflict, or Viet Nam conflict, and the indigent wives, husbands, widows, widowers and minor children of such indigent or deceased veterans, to be disbursed for such relief by such board of county commissioners: Provided, That if the funds on deposit, less outstanding warrants, residing in the veteran's relief fund on the first Tuesday in September exceed the expected yield of one and one-eighth cents per thousand dollars of assessed value against the taxable property of the county, the county commissioners may levy a lesser amount: *Provided further*, That the costs incurred in the administration of said veteran's relief fund shall be computed by the county treasurer not less than annually and such amount may then be transferred from the veteran's relief fund as herein provided for to the county current expense fund. [1973 2nd ex.s. c 4 § 5; 1973 1st ex.s. c 195 § 86; 1970 ex.s. c 47 § 9; 1969 c 57 § 1; 1945 c 144 § 7; 1921 c 41 § 7; 1919 c 83 § 7; 1907 c 64 § 7; 1893 c 37 § 2; 1888 p 210 § 7; Rem. Supp. 1945 § 10742. Formerly RCW 73.08.020.]

Emergency and effective dates——1973 2nd ex.s. c 4: See notes following RCW 84.52.043.

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

TITLE 76 FORESTS AND FOREST PRODUCTS

Chapters

76.04 Forest protection76.09 Forest practices76.12 Reforestation

Chapter 76.04 FOREST PROTECTION

Sections

76.04.360 Fire patrol assessments—Lien—Supervisor's bond

(as amended by 1973 1st ex.s. c 182 § 1).

76.04.360A Fire patrol assessments—Lien—Supervisor's bond (as amended by 1973 1st ex.s. c 195 § 87).

76.04.360 Fire patrol assessments—Lien—Supervisor's bond (as amended by 1973 1st ex.s. c 182 § 1). If any owner of forest land neglects or fails to provide adequate fire protection therefor as required by RCW 76.04.350, the department shall provide such protection therefor, notwithstanding the provisions of RCW 76.04.520, at a cost to the owner of not to exceed nine cents an acre per year on lands west of the summit of the Cascade mountains and seven cents an acre per year on lands east of the summit of the Cascade mountains: Provided, That for the calendar years 1973 and 1974 the cost to the owner for such protection shall be eighteen cents an acre per year on lands west of the summit of the Cascade mountains and fourteen cents an acre per year on lands east of the summit of the Cascade mountains. During said calendar years the legislative committees on natural resources shall study the costs of forest fire protection to determine the ratio of financial support to be borne by the state to that of the forest land owner.

The findings of the legislative committees on natural resources shall be considered when establishing the forest patrol assessment for the ensuing biennium.

For the purpose of *this act, the supervisor may divide the forest lands of the state, or any part thereof, into districts, for patrol and assessment purposes, may classify lands according to the character of timber prevailing, and the fire hazard existing, and place unprotected lands under the administration of the proper district. Such cost must be justified by a showing of budgets on demand of twenty-five owners of forest land in the county concerned at public hearing. Any amounts paid or contracted to be paid by the supervisor of natural resources for this purpose from any funds at his disposal shall be a lien upon the property patrolled and protected, and unless reimbursed by the owner within ten days after October 1st of the year in which they were incurred, on which date the supervisor of natural resources shall be prepared to make statement thereof upon request to any forest owner whose own protection has not been previously approved by him as adequate, shall be reported by the supervisor of natural resources to the assessor of the county in which the property is situated who shall extend the amounts upon the tax rolls covering the property, or the county assessor may upon authorization from the supervisor of natural resources levy the forest patrol assessment against the amounts of unimproved land as shown in each ownership on the county assessor's records and the assessor may then segregate on his records to provide that the improved land and improvements thereon carry the millage levy designed to support the rural fire protection districts as provided for in chapter 52.04 RCW.

The amounts assessed shall be collected at the time, in the same manner, by the same procedure, and with the same penalties attached that the next general state and county taxes on the same property are collected, except that errors in assessments may be corrected at any time by the supervisor of natural resources certifying them to the treasurer of the county in which the land involved is situated. Upon the collection of such assessments the county treasurer shall transmit them to the supervisor of natural resources to be applied against expenses incurred in carrying out the provisions of this section.

The supervisor of natural resources shall include in the assessment a sum not to exceed one-half of one cent per acre, to cover the necessary and reasonable cost of office and clerical work incurred in the enforcement of these provisions. He may also expend any sums collected from owners of forest lands or received from any other source for necessary office and clerical expense in connection with the enforcement of RCW 76.04.370.

When land against which fire patrol assessments are outstanding is acquired for delinquent taxes and sold at public auction, the state shall have a prior lien on the proceeds of sale over and above the amount necessary to satisfy the county's delinquent tax judgment, and the county treasurer in case the proceeds of sale exceed the amount of the delinquent tax judgment shall forthwith remit to the supervisor of natural resources the amount of the outstanding patrol assessments.

The supervisor of natural resources shall furnish a good and sufficient surety company bond running to the state, in a sum as great as the probable amount of money annually coming into his hands under the provisions of this chapter, conditioned for the faithful performance of his duties and for a faithful accounting for all sums received and expended thereunder, which bond shall be approved by the attorney general. [1973 1st ex.s. c 182 § 1; 1971 ex.s. c 207 § 14; 1959 c 123 § 1; 1955 c 142 § 14; 1951 c 58 § 8; 1925 ex.s. c 43 § 6; 1923 c 184 § 10; 1921 c 64 § 1; 1917 c 105 § 2; RRS § 5805.]

Reviser's note: RCW 76.04.360 was amended twice during the 1973 first extraordinary session of the legislature, each without reference to the other.

For rule of construction concerning sections amended more than once at the same legislative session, see RCW 1.12.025.

*Reviser's note: "this act", see note following RCW 76.04.370.

Construction——1971 ex.s. c 207: See note following RCW 76.04.010.

Taxation of reforestation lands: Chapter 84.28 RCW.

76.04.360 Fire patrol assessments—Lien—Supervisor's bond (as amended by 1973 1st ex.s. c 195 § 87). If any owner of forest land neglects or fails to provide adequate fire protection therefor as required by RCW 76.04.350, the department shall provide such protection therefor, notwithstanding the provisions of RCW 76.04.520, at a cost to the owner of not to exceed eighteen cents an acre per year on lands west of the summit of the Cascade mountains and fourteen cents an acre per year on lands east of the summit of the Cascade mountains.

For the purpose of *this act, the supervisor may divide the forest lands of the state, or any part thereof, into districts, for patrol and assessment purposes, may classify lands according to the character of timber prevailing, and the fire hazard existing, and place unprotected lands under the administration of the proper district. Such cost must be justified by a showing of budgets on demand of twenty-five owners of forest land in the county concerned at public hearing. Any amounts paid or contracted to be paid by the supervisor of natural resources for this purpose from any funds at his disposal shall be a lien upon the property patrolled and protected, and unless reimbursed by the owner within ten days after October 1st of the year in which they were incurred, on which date the supervisor of natural resources shall be prepared to make statement thereof upon request to any forest owner whose own protection has not been previously approved by him as adequate, shall be reported by the supervisor of natural resources to the assessor of the county in which the property is situated who shall extend the amounts upon the tax rolls covering the property, or the county assessor may upon authorization from the supervisor of natural resources levy the forest patrol assessment against the amounts of unimproved land as shown in each ownership on the county assessor's records and the assessor may then segregate on his records to provide that the improved land and improvements thereon carry the dollar rate levy designed to support the rural fire protection districts as provided for in chapter 52.04 RCW.

The amounts assessed shall be collected at the time, in the same manner, by the same procedure, and with the same penalties attached that the next general state and county taxes on the same property are collected, except that errors in assessments may be corrected at any time by the supervisor of natural resources certifying them to the treasurer of the county in which the land involved is situated. Upon the collection of such assessments the county treasurer shall transmit

them to the supervisor of natural resources to be applied against expenses incurred in carrying out the provisions of this section.

The supervisor of natural resources shall include in the assessment a sum not to exceed one-half of one cent per acre, to cover the necessary and reasonable cost of office and clerical work incurred in the enforcement of these provisions. He may also expend any sums collected from owners of forest lands or received from any other source for necessary office and clerical expense in connection with the enforcement of RCW 76.04.370.

When land against which fire patrol assessments are outstanding is acquired for delinquent taxes and sold at public auction, the state shall have a prior lien on the proceeds of sale over and above the amount necessary to satisfy the county's delinquent tax judgment, and the county treasurer in case the proceeds of sale exceed the amount of the delinquent tax judgment shall forthwith remit to the supervisor of natural resources the amount of the outstanding patrol assessments.

The supervisor of natural resources shall furnish a good and sufficient surety company bond running to the state, in a sum as great as the probable amount of money annually coming into his hands under the provisions of this chapter, conditioned for the faithful performance of his duties and for a faithful accounting for all sums received and expended thereunder, which bond shall be approved by the attorney general. [1973 1st ex.s. c 195 § 87; 1971 ex.s. c 207 § 14; 1959 c 123 § 1; 1955 c 142 § 14; 1951 c 58 § 8; 1925 ex.s. c 43 § 6; 1923 c 184 § 10; 1921 c 64 § 1; 1917 c 105 § 2; RRS § 5805.]

Reviser's note: RCW 76.04.360 was amended twice during the 1973 first extraordinary session of the legislature, each without reference to the other.

For rule of construction concerning sections amended more than once at the same legislative session, see RCW 1.12.025.

*Reviser's note: "this act", see note following RCW 76.04.370.

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Construction—1971 ex.s. c 207: See note following RCW 76.04.010.

Taxation of reforestation lands: Chapter 84.28 RCW.

Chapter 76.12 REFORESTATION

Section

76.12.020 Powers of board——Acquisition of land for reforestation——Taxes, cancellation.

76.12.020 Powers of board——Acquisition of land for reforestation—Taxes, cancellation. The board shall have the power to accept gifts and bequests of money or other property, made in its own name, or made in the name of the state, to promote generally the interests of reforestation or for a specific named purpose in connection with reforestation, and to acquire in the name of the state, by purchase or gift, any lands which by reason of their location, topography or geological formation, are chiefly valuable for purpose of developing and growing timber, and to designate such lands and any lands of the same character belonging to the state as state forest lands; and may acquire by gift or purchase any lands of the same character. Said board shall have power to seed, plant and develop forests on any lands, purchased, acquired or designated by it as state forest lands, and shall furnish such care and fire protection for such lands as it shall deem advisable. Upon approval of the board of county commissioners of the county in which said land is located such gift or donation of land may be accepted subject to delinquent general taxes thereon, and upon such acceptance of such gift or donation subject to such taxes, the state forest board shall record the deed of conveyance thereof and file with the assessor and treasurer of the county
wherein such land is situated, written notice of acquisition of such land, and that all delinquent general taxes
thereon, except state taxes, shall be canceled, and the
county treasurer shall thereupon proceed to make such
cancellation in the records of his office. Thereafter, such
lands shall be held in trust, protected, managed, and
administered upon, and the proceeds therefrom disposed of, under RCW 76.12.030. [1937 c 172 § 1; 1929 c
117 § 1; 1923 c 154 § 3; RRS § 5812–3. Prior: 1921 c
169 § 1, part.]

Reviser's note: "board" refers to the state forest board, see note following Title 76 RCW digest.

TITLE 77

GAME AND GAME FISH

Chapter

77.12 Powers and duties of commission

Chapter 77.12 POWERS AND DUTIES OF COMMISSION

Sections

77.12.201 Counties may elect to relinquish fines and receive pay-

ments in lieu of taxes.

77.12.203 In lieu payments authorized——Procedure——Game

lands defined.

77.12.205 Disposition of in lieu payments.

77.12.201 Counties may elect to relinquish fines and receive payments in lieu of taxes. The board of county commissioners of each county may elect, upon written notice given to the director prior to January 1st of any year, to obtain for the following year an amount in lieu of real estate taxes on game lands equal to that which would be paid on similar parcels of real estate situated in the county. Upon such election the total of all fines and bail forfeitures received by the county during the following year under RCW 77.12.170 shall be transmitted to the director. The election shall continue until the game department is notified differently prior to January 1st of any year. [1965 ex.s. c 97 § 2.]

77.12.203 In lieu payments authorized——Procedure——Game lands defined. Notwithstanding the provisions of RCW 84.36.010 or any other statute to the contrary, the director is hereby authorized and directed to pay on all game lands in each county of the state, if requested pursuant to an election made under RCW 77.12.201, an amount, in lieu of real property taxes, equal to that which would be paid on similar parcels of real property subject to real property taxes: Provided, That no in lieu of tax payment shall be assessed or paid on any building structures or constructed facilities owned by the state for the department and situated on game lands nor shall any tax payment be paid on any game farm, fish hatchery or tidelands, nor on any public fishing area of less than one hundred acres in size.

Game lands, as used in this section, shall mean only such tracts one hundred acres or larger in size owned in fee by the state for the department and used for the purpose of wildlife habitat and public fishing and hunting.

The director shall have any and all rights of appeal and adjustment of any taxes or assessments as would any other owner of real property subject to taxation and assessment.

Upon an election being made by the board of county commissioners to receive an amount in lieu of real property taxes, the county assessors shall enter the property upon the real property tax rolls and the amount due in lieu of taxes shall be paid by the department upon statements being sent by the county treasurers in the same manner as statements for taxes on the general real property of the counties. [1965 ex.s. c 97 § 3.]

77.12.205 Disposition of in lieu payments. County commissioners of the respective counties to which the payments in lieu of real property taxes are made may expend the moneys for the benefit of any county purpose they desire. [1965 ex.s. c 97 § 4.]



TITLE 79 PUBLIC LANDS

Chapter

79.44 Assessments against public lands

Chapter 79.44 ASSESSMENTS AGAINST PUBLIC LANDS

Sections

79.44.003 "Assessing district" defined.

79.44.010 Public lands subject to local assessments.

79.44.020 State to be charged its proportion of cost——Construc-

tion of chapter.

79.44.030 Apportioning cost on leaseholds.

79.44.003 "Assessing district" defined. As used in this chapter "assessing district" means:

(1) Incorporated cities and towns;

(2) Diking districts;

(3) Drainage districts;

(4) Port districts;

(5) Irrigation districts;

(6) Water districts;

(7) Sewer districts;

(8) Counties; and

(9) Any municipal corporation or public agency having power to levy local improvement or other assessments which by statute are expressly made applicable to lands of the state. [1971 ex.s. c 234 § 14; 1963 c 20 § 1.]

79.44.010 Public lands subject to local assessments. All lands, including school lands, granted lands, escheated lands, tidelands, shorelands, or other lands, (including harbor areas lying between tide or shore lands and outer harbor line) held or owned by the state of Washington in fee simple (in trust or otherwise), situated within the limits of any assessing district in this state, may be assessed and charged for the cost of local or other improvements specially benefiting such lands which may be ordered by the proper authorities of any such assessing district and may be assessed by any irrigation district to the same extent as private lands within the district are assessed: Provided, That the leasehold, contractual or possessory interest of any person, firm, association, private or municipal corporation in any such lands shall be charged and assessed in the proportional amount such leasehold, contractual or possessory interest is benefited: Provided, further, That no lands of the state shall be included within an irrigation district except as provided in RCW 87.03.025 and 89.12.090. [1963 c 20 § 2; 1919 c 164 § 1; RRS § 8125. Cf. 1909 c 154 §§ 1, 4.]

79.44.020 State to be charged its proportion of cost—Construction of chapter. In all local improvement assessment districts in any assessing district in this state, property in such district, held or owned by the state shall be assessed and charged for its proportion of the cost of such local improvements in the same manner as other property in such district, it being the intention of this chapter that the state shall bear its just and

equitable proportion of the cost of local improvements specially benefiting state lands: *Provided*, That none of the provisions of this chapter shall have the effect, or be construed to have the effect, to alter or modify in any particular any existing lease of any lands or property owned by the state, or release or discharge any lessee of any such lands or property from any of the obligations, covenants or conditions of the contract under which any such lands or property are leased or held by any such lessee. [1963 c 20 § 3; 1919 c 164 § 2; RRS § 8126. Cf. 1909 c 154 § 5.]

79.44.030 Apportioning cost on leaseholds. Where state lands are under lease, the proportionate amounts to be assessed against the leasehold interest, and the fee simple interest of the state, shall be fixed with reference to the life of the improvement and the period for which said lease has yet to run. [1919 c 164 § 3; RRS § 8127. Cf. 1909 c 154 § 3; 1907 c 74 § 3.]



TITLE 82 EXCISE TAXES

Chapters

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82.03	Board of tax appeals
82.04	Business and occupation tax
82.29	Leasehold in lieu excise tax
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	excise

Chapter 82.01 DEPARTMENT OF REVENUE

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82.01.060	Director—Powers and duties.
82.01.070	Director—General supervision—Appointment of as-
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82.01.080	Director—Delegation of powers and duties—
	Responsibility.
82.01.090	Director—Exercise of powers, duties and functions
	formerly vested in tax commission.
82.01.100	Assistance to other state agencies in administration and
	collection of taxes.

Apportionment factors (for school districts) to be based on current figures——Rules and regulations: RCW 28A.41.055.

County treasurer's report to department of revenue: RCW 36.29.015. Escheat of postal savings system accounts, director's duties: Chapter 63.48 RCW.

Gambling activities, reports to department of revenue: RCW 9.46.130. Real estate sales tax, departmental rules relating to: RCW 28A.45.035 and 28A.45.120.

82.01.050 Department established—Director of revenue. There is established a department of state government to be known as the department of revenue of the state of Washington, of which the chief executive officer shall be known as the director of revenue. [1967 ex.s. c 26 § 2.]

Effective date——1967 ex.s. c 26: "This act shall take effect July 1, 1967." [1967 ex.s. c 26 § 53.]

Purpose—1967 ex.s. c 26: "The purpose of *this 1967 amendatory act is to provide for a more efficient administration of the supervision and collection of state taxes and other allied functions, to separate certain of the administrative and quasi-judicial functions of the taxing authority, and to provide a convenient and economical form in which the appeals of individual taxpayers may be determined." [1967 ex.s. c 26 § 1.]

Savings—1967 ex.s. c 26: "Nothing in *this 1967 amendatory act shall be construed to affect any existing rights acquired under the sections amended or repealed herein except as to the governmental agencies referred to and their officials and employees, nor as affecting any civil or criminal proceedings instituted thereunder, nor any rule, regulation or order promulgated thereunder nor any administrative action taken thereunder; and neither the abolishment of any agency, nor any transfer of powers, duties and functions as provided herein, shall affect the validity of any act performed by such agency or any officer thereof prior to July 1, 1967. All matters relating to functions transferred under the provisions of *this 1967 amendatory act which at the time of transfer have not been completed may be undertaken and completed by that agency to which they have been transferred which agency is authorized, empowered and directed to promulgate

any and all orders, rules and regulations necessary to accomplish this purpose." [1967 ex.s. c 26 § 52.]

Tax commission abolished: "The tax commission of the state of Washington is hereby abolished and, except for those powers, duties and functions provided for in RCW 82.03.010 through 82.03.190 herewith vested in the board of tax appeals created therein, its powers, duties and functions are transferred to the director of revenue." [1967 ex.s. c 26 § 7.]

Transfer of property, records, etc.: "The tax commission of the state of Washington shall transfer and deliver on the effective date of *this 1967 amendatory act to the director of revenue and to the board of tax appeals, as the powers and duties assumed by such agencies under the provisions of *this 1967 amendatory act shall indicate, all books, documents, records, papers and other writings which have been made, and all cabinets, files, furniture, office equipment, motor vehicles and other tangible property used or held in the exercise of the power and performance of the duties by this 1967 amendatory act transferred to the director of revenue and to the board of tax appeals." [1967 ex.s. c 26 § 8.]

Transfer of appropriations: "All appropriations made to or for the tax commission of the state of Washington are hereby transferred and made available to the department of revenue to be expended in carrying out the powers and duties imposed upon such department of revenue and the director of revenue." [1967 ex.s. c 26 § 9.]

Transfer of employees—Civil service: "All employees of the tax commission who are employed in performing the functions vested hereby in the department of revenue and who are not exempted from the provisions of chapter 41.06 RCW shall, upon the effective date of this act, be transferred to the department of revenue.

All such employees so transferred shall continue to be governed by the provisions of chapter 41.06 RCW without any loss of rights granted by said law." [1967 ex.s. c 26 § 10.]

*Reviser's note: "this 1967 amendatory act" [1967 ex.s. c 26] consists of chapters 82.01 and 82.03 RCW, RCW 11.08.005; amendments to RCW 19.91.010, 23.90.040, 43.17.010, 43.17.020, 54.28.010, 60.28.020, 60.28.050-60.28.070, 63.28.070, 82.02.010, 82.32.160-82.32.180, 83.01.010, 84.04.110, 84.12.350, 84.16.110; and the repeal of RCW 82.01.010-82.01.040.

82.01.060 Director—Powers and duties. The director of revenue, hereinafter in *this 1967 amendatory act referred to as the director, through the department of revenue, hereinafter in *this 1967 amendatory act referred to as the department, shall:

- (1) Assess and collect all taxes and administer all programs relating to taxes which are the responsibility of the tax commission at the time *this 1967 amendatory act takes effect or which the legislature may hereafter make the responsibility of the director or of the department;
- (2) Make, adopt and publish such rules and regulations as he may deem necessary or desirable to carry out the powers and duties imposed upon him or the department by the legislature: *Provided*, That rules and regulations adopted by the tax commission prior to the effective date of *this 1967 amendatory act shall remain in force until such time as they may be revised or rescinded by the director;
- (3) Provide by general regulations for an adequate system of departmental review of the actions of the department or of its officers and employees in the assessment or collection of taxes;
- (4) Maintain a tax research section with sufficient technical, clerical and other employees to conduct constant observation and investigation of the effectiveness and adequacy of the revenue laws of this state and of the sister states in order to assist the governor, the legislature and the director in estimation of revenue,

analysis of tax measures, and determination of the administrative feasibility of proposed tax legislation and allied problems;

(5) Recommend to the governor in a report at least sixty days before the meeting of any regular session of the legislature such amendments, changes in, and modifications of the revenue laws as seem proper and requisite to remedy injustice and irregularities in taxation, and to facilitate the assessment and collection of taxes in the most economical manner. [1967 ex.s. c 26 § 3.]

*Reviser's note: "this 1967 amendatory act", see note following RCW 82.01.050.

Effective date——1967 ex.s. c 26: See note following RCW 82.01.050.

Reports to state, county and city treasurers of banks claiming exemption from sales, use or ad valorem taxes, depositary act: RCW 35-38.140, 36.48.180, 43.85.250, 43.85.260.

82.01.070 Director—General supervision—Appointment of assistant director, personnel. The director shall have charge and general supervision of the department of revenue. He shall appoint an assistant director for administration, hereinafter in *this 1967 amendatory act referred to as the assistant director, and subject to the provisions of chapter 41.06 RCW may appoint and employ such clerical, technical and other personnel as may be necessary to carry out the powers and duties of the department. [1967 ex.s. c 26 § 4.]

*Reviser's note: "this 1967 amendatory act", see note following RCW 82.01.050.

82.01.080 Director—Delegation of powers and duties—Responsibility. The director may delegate any power or duty vested in or transferred to him by law, or executive order, to the assistant director or to any of the director's subordinates; but the director shall be responsible for the official acts of the officers and employees of the department. [1967 ex.s. c 26 § 5.]

82.01.090 Director—Exercise of powers, duties and functions formerly vested in tax commission. Except for the powers and duties devolved upon the board of tax appeals by the provisions of RCW 82.03.010 through 82.03.190, the director of revenue shall, after July 1, 1967, exercise those powers, duties and functions theretofore vested in the tax commission of the state of Washington, including all powers, duties and functions of the commission acting as the commission or as the state board of equalization or in any other capacity. [1967 ex.s. c 26 § 6.]

82.01.100 Assistance to other state agencies in administration and collection of taxes. Assistance of the department of revenue in the administration or collection of those state taxes which are administered or collected by other state agencies may be requested by the agencies concerned. Such assistance may be given by the director to the extent that the limitations of time, personnel and the conduct of the duties of the department shall allow. The department shall be reimbursed by any agency to which assistance is rendered. [1967 ex.s. c 26 § 11.]

Chapter 82.02 GENERAL PROVISIONS

Section

82.02.010 Definitions.

82.02.010 Definitions. For the purpose of this title, unless otherwise required by the context:

(1) The terms "tax commission", "department of revenue," "state board of equalization" and "revenue department" and the words "commission" and "department" mean the department of revenue of the state of Washington;

(2) The word "director" means the director of the department of revenue of the state of Washington;

(3) The word "taxpayer" includes any individual, group of individuals, corporation, or association liable for any tax or the collection of any tax hereunder, or who engages in any business or performs any act for which a tax is imposed by this title;

(4) Words in the singular number shall include the plural and the plural shall include the singular. Words in one gender shall include all other genders. [1967 ex.s. c 26 § 14; 1961 c 15 § 82.02.010. Prior: 1935 c 180 § 3; RRS § 8370–3.]

Effective date—Savings—1967 ex.s. c 26: See notes following RCW 82.01.050.

Chapter 82.03 BOARD OF TAX APPEALS

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82.03.030	Terms—Vacancies.
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82.03.060	Members not to be candidate or hold public office, en-
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82.03.070	committee—Restriction on leaving board.
82.03.070	Executive secretary, clerk, assistants. Chairman.
82.03.090	
	Office of board—Quorum—Hearings.
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82.03.110	Publication of findings and decisions.
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82.03.150	Appeals to board—Informal hearings, powers of board—Assistance.
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82.03.170	Rules of practice and procedure.
82.03.180	Judicial review of board's decisions.
82.03.190	Appeal to board from denial of petition or notice of de-
02.03.170	termination as to reduction or refund—Procedure.

82.03.010 Board created. There is hereby created the board of tax appeals of the state of Washington as an agency of state government. [1967 ex.s. c 26 § 30.]

Effective date—Savings—1967 ex.s. c 26: See notes following RCW 82.01.050.

Legislative directive: "There is added to chapter 15, Laws of 1961 and to Title 82 RCW a new chapter to read as set forth in sections 30 through 48 of this act." [1967 ex.s. c 26 § 29.]

82.03.020 Members—Number—Qualifications—Appointment. The board of tax appeals, hereinafter in *this 1967 amendatory act referred to as the board, shall consist of three members qualified by experience and training in the field of state and local taxation, appointed by the governor with the advice and consent of the senate, and no more than two of whom at the time of appointment or during their terms shall be members of the same political party. [1967 ex.s. c 26 § 31.]

*Reviser's note: "this 1967 amendatory act", see note following RCW 82.01.050.

82.03.030 Terms—Vacancies. Members of the board shall be appointed for a term of six years and until their successors are appointed and have qualified. In case of a vacancy, it shall be filled by appointment by the governor for the unexpired portion of the term in which said vacancy occurs: *Provided*, That the terms of the first three members of the board shall be staggered so that one member shall be appointed to serve until March 1, 1969, one member until March 1, 1971, and one member until March 1, 1973. [1967 ex.s. c 26 § 32.]

82.03.040 Removal of members—Grounds—Procedure. Any member of the board may be removed for inefficiency, malfeasance or misfeasance in office, upon specific written charges filed by the governor, who shall transmit such written charges to the member accused and to the chief justice of the supreme court. The chief justice shall thereupon designate a tribunal composed of three judges of the superior court to hear and adjudicate the charges. Such tribunal shall fix the time of the hearing, which shall be public, and the procedure for the hearing, and the decision of such tribunal shall be final and not subject to review by the supreme court. Removal of any member of the board by the tribunal shall disqualify such member for reappointment. [1967 ex.s. c 26 § 33.]

82.03.050 Operation on part time or full time basis—Salary—Compensation—Expenses. board shall operate on either a part time or a full time basis, as determined by the governor. If it is determined that the board shall operate on a full time basis, each member of the board shall receive an annual salary to be determined by the governor. If it is determined that the board shall operate on a part time basis, each member of the board shall receive compensation on the basis of seventy-five dollars per diem for each day spent in performance of his duties: Provided, however, That such compensation shall not exceed ten thousand dollars in a fiscal year. Each board member shall receive reimbursement for travel and other expenses incurred in the discharge of his duties in accordance with RCW 43.03.050. [1970 ex.s. c 65 § 2; 1967 ex.s. c 26 §

Severability—1970 ex.s. c 65: "If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1970 ex.s. c 65 § 11.]

Effective date—1970 ex.s. c 65: "This 1970 amendatory act shall take effect July 1, 1970." [1970 ex.s. c 65 § 12.]

The foregoing annotations apply to RCW 28A.45.010, 82.03.050, 82-.04.255, 82.04.430, 82.08.030 and 82.12.030.

82.03.060 Members not to be candidate or hold public office, engage in inconsistent occupation nor be on political committee—Restriction on leaving board. Each member of the board of tax appeals:

- (1) Shall not be a candidate for nor hold any other public office or trust, and shall not engage in any occupation or business interfering with or inconsistent with his duty as a member of the board, nor shall he serve on or under any committee of any political party; and
- (2) Shall not for a period of one year after the termination of his membership on the board, act in a representative capacity before the board on any matter. [1967 ex.s. c 26 § 35.]
- 82.03.070 Executive secretary, clerk, assistants. The board may appoint, discharge and fix the compensation of an executive secretary, a clerk, and such other clerical, professional and technical assistants as may be necessary. [1967 ex.s. c 26 § 36.]

82.03.080 Chairman. The board shall as soon as practicable after the initial appointment of the members thereof, meet and elect from among its members a chairman, and shall at least biennially thereafter meet and elect such a chairman. [1967 ex.s. c 26 § 37.]

82.03.090 Office of board—Quorum—Hearings. The principal office of the board shall be at the state capital, but it may sit or hold hearings at any other place in the state. A majority of the board shall constitute a quorum for making orders or decisions, promulgating rules and regulations necessary for the conduct of its powers and duties, or transacting other official business, and may act though one position on the board be vacant. One or more members may hold hearings and take testimony to be reported for action by the board when authorized by rule or order of the board. The board shall perform all the powers and duties specified in this chapter or as otherwise provided by law. [1967 ex.s. c 26 § 38.]

82.03.100 Findings and decisions—Signing—Filing—Public inspection. The board shall make findings of fact and prepare a written decision in each case decided by it, and such findings and decision shall be effective upon being signed by two or more members of the board and upon being filed at the board's principal office, and shall be open to public inspection at all reasonable times. [1967 ex.s. c 26 § 39.]

82.03.110 Publication of findings and decisions. The board shall either publish at its expense or make arrangements with a publishing firm for the publication of those of its findings and decisions which are of general public interest, in such form as to assure reasonable distribution thereof. [1967 ex.s. c 26 § 40.]

82.03.120 Journal of official actions. The board shall maintain at its principal office a journal which shall contain all official actions of the board, with the exception of findings and decisions, together with the vote of each member on such actions. The journal shall be available for public inspection at the principal office of the board at all reasonable times. [1967 ex.s. c 26 § 41.]

82.03.130 Appeals to board—Jurisdiction as to types of appeals. The board shall have jurisdiction to decide the following types of appeals:

- (1) Appeals taken pursuant to RCW 82.03.190.
- (2) Appeals from a county board of equalization pursuant to RCW 84.08.130.
- (3) Appeals by an assessor or landowner from an order of the director of revenue made pursuant to RCW 84.08.010 and 84.08.060, the right to such an appeal being hereby established.
- (4) Appeals by an assessor or owner of an intercounty public utility or private car company from determinations by the director of revenue of equalized assessed valuation of property and the apportionment thereof to a county made pursuant to chapter 84.12 RCW and

84.16 RCW, the right to such appeal being hereby established. [1967 ex.s. c 26 § 42.]

82.03.140 Appeals to board—Election of formal or informal hearing. In all appeals over which the board has jurisdiction under RCW 82.03.130, a party taking an appeal may elect either a formal or an informal hearing, such election to be made according to rules of practice and procedure to be promulgated by the board: Provided, however, That nothing herein shall be construed to modify the provisions of RCW 82.03.190. In the event that appeals are taken from the same decision, order, or determination, as the case may be, by different parties and only one of such parties elects a formal hearing, a formal hearing shall be granted. [1967 ex.s. c 26 § 43.]

82.03.150 Appeals to board—Informal hearings, powers of board—Assistance. In all appeals involving an informal hearing, the board shall have all powers relating to administration of oaths, issuance of subpoenas, and taking of depositions as are granted to agencies by chapter 34.04 RCW. The board shall also have all powers granted the department of revenue pursuant to RCW 82.32.110. In the case of appeals within the scope of RCW 82.03.130(2) the board or any member thereof may obtain such assistance, including the making of field investigations, from the staff of the director of revenue as the board or any member thereof may deem necessary or appropriate. [1967 ex.s. c 26 § 44.]

82.03.160 Appeals to board—Formal hearings, powers of board——Assistance. In all appeals involving a formal hearing the board shall have all powers relating to administration of oaths, issuance of subpoenas, and taking of depositions as are granted to agencies in chapter 34.04 RCW; and the board, and each member thereof, shall be subject to all duties imposed upon, and shall have all powers granted to, an agency by those provisions of chapter 34.04 RCW relating to contested cases. The board shall also have all powers granted the department of revenue pursuant to RCW 82.32.110. In the case of appeals within the scope of RCW 82.03.130 (2), the board, or any member thereof, may obtain such assistance, including the making of field investigations, from the staff of the director of revenue as the board, or any member thereof, may deem necessary or appropriate: Provided, however, That any communication, oral or written, from the staff of the director to the board shall be presented only in open hearing. [1967 ex.s. c 26 § 45.]

82.03.170 Rules of practice and procedure. All proceedings, including both formal and informal hearings, before the board or any of its members shall be conducted in accordance with such rules of practice and procedure as the board may prescribe. The board shall publish such rules and arrange for the reasonable distribution thereof. [1967 ex.s. c 26 § 46.]

82.03.180 Judicial review of board's decisions. Judicial review of a decision of the board of tax appeals shall be de novo in accordance with the provisions of RCW 82.32.180 or 84.68.020 as applicable except when the decision has been rendered pursuant to a formal hearing elected under RCW 82.03.140 or 82.03.190, in which event judicial review may be obtained only pursuant to RCW 34.04.130 and 34.04.140: Provided, however, That nothing herein shall be construed to modify the rights of a taxpayer conferred by RCW 82.32.180 and 84.68.020 to sue for tax refunds: And provided further, That no review from a decision made pursuant to RCW 82.03.130(1) may be obtained by a taxpayer unless within the petition period provided by RCW 34.04-.130 the taxpayer shall have first paid in full the contested tax, together with all penalties and interest thereon, if any. The director of revenue shall have the same right of review from a decision made pursuant to RCW 82.03.130(1) as does a taxpayer. [1967 ex.s. c 26 §

82.03.190 Appeal to board from denial of petition or notice of determination as to reduction or refund-Procedure. Any person having received notice of a denial of a petition or a notice of determination made under RCW 82.32.160 and 82.32.170 may appeal, within thirty days from the date of the notice of such denial or determination, to the board of tax appeals. In the notice of appeal the taxpayer shall set forth the amount of the tax which he contends should be reduced or refunded and the reasons for such reduction or refund, in accordance with rules of practice and procedure prescribed by the board. The appeal shall be perfected by serving a copy of the notice of appeal upon the department of revenue within the time specified herein and by filing the original thereof with proof of service with the clerk of the board. If the taxpayer intends that the hearing before the board be held pursuant to the administrative procedure act (chapter 34.04 RCW), the notice of appeal shall also so state. In the event that the notice of appeal does not so state, the department may, within ten days from the date of its receipt of the notice of appeal, file with the clerk of the board notice of its intention that the hearing be held pursuant to the administrative procedure act. [1967 ex.s. c 26 § 48.]



Chapter 82.04 BUSINESS AND OCCUPATION TAX

Sections	
82.04.291	Tax on harvesters of timber—Rates—Definitions—Stumpage values—Revised tables—Appeals—State timber tax funds and state timber reserve fund—Surtax—Payment of tax.
82.04.442	Credit for property taxes paid on business invento- ries—Percentage amounts allowable.
82.04.443	Credit for property taxes paid on business invento- ries—Definitions.
82.04.444	Credit for property taxes paid on business invento- ries——Verification of payment——Penalty.
82.04.445	Credit for property taxes paid on business invento- ries—Falsification—Penalty and interest.

82.04.291 Tax on harvesters of timber—Rates—Definitions—Stumpage values—Revised tables—Appeals—State timber tax funds and state timber reserve fund—Surtax—Payment of tax. (1) Upon every person engaging within this state in business as a harvester of timber; as to such persons the amount of tax with respect to such business shall be equal to the stumpage value of timber harvested for sale or for commercial or industrial use multiplied by the appropriate rate as follows:

(a) For timber harvested between October 1, 1972 and September 30, 1973 inclusive, the rate shall be one and three-tenths percent;

(b) For timber harvested between October 1, 1973 and September 30, 1974 inclusive, the rate shall be two and nine-tenths percent and between October 1, 1974 and December 31, 1978, inclusive, six and one-half percent.

(2) For purposes of this section:

- (a) "Harvester" means every person who from his own privately owned land or from the privately owned land of another under a right or license granted by lease or contract, either directly or by contracting with others for the necessary labor or mechanical services fells, cuts or takes timber for sale or for commercial or industrial use. It does not include persons performing under contract the necessary labor or mechanical services for a harvester.
- (b) "Timber" means forest trees, standing or down on privately owned land, and except as provided in RCW 84.33.170 includes Christmas trees.
- (c) "Stumpage value of timber" means the appropriate stumpage value shown on tables to be prepared by the department of revenue pursuant to subsection (3) of this section.
- (d) Timber shall be considered harvested at the time when in the ordinary course of business the quantity thereof by species is first definitely determined. The amount harvested shall be determined by the Scribner Decimal C Scale or other prevalent measuring practice adjusted to arrive at substantially equivalent measurements, as approved by the department of revenue.
- (3) On or before July 1, 1972 and as necessary thereafter, the department of revenue shall designate areas containing timber having similar growing, harvesting and marketing conditions to be used as units for the preparation and application of stumpage values. Before

September 1, 1972 for use during the fourth quarter of 1972 and all of 1973, and before December 1 of each year commencing with 1973, for use during the succeeding year, the department shall prepare tables of stumpage values of each species or subclassification of timber within such units, which values shall be the amount that each such species or subclassification would sell for at a voluntary sale made in the ordinary course of business for purposes of immediate harvest. Such stumpage values, expressed in terms of a dollar amount per thousand board feet or other unit measure, shall be determined from (a) gross proceeds from sales on the stump of similar timber of like quality and character at similar locations, and in similar quantities, or from (b) gross proceeds from sales of logs adjusted to reflect only the portion of such proceeds attributable to value on the stump immediately prior to harvest, or from a combination of (a) and (b), and shall be determined in a manner which makes reasonable and adequate allowances for age, size, quality, costs of removal, accessibility to point of conversion, market conditions and all other relevant factors. If, on or before April 1 of any year commencing with 1975, the department shall determine that the stumpage value index as of January I of such year is greater or smaller, by ten percent or more, than the stumpage value index as of July 1 of the preceding year it shall, in the same manner prescribed for annual stumpage value determinations, prepare revised tables setting forth stumpage values. Such revised tables shall be applicable to timber harvested between July 1 and December 31 of such year, inclusive. The term stumpage value index as of any date shall mean a weighted average price of state and federal timber sales for all species during the twelve months prior to such date, such weighting to be based upon the actual volumes of the several species or subclassifications of timber harvested during the four most recent calendar quarters for which such information is available from tax returns filed by harvesters. Such index and the procedures to be followed in calculating it shall be further defined in regulations to be prepared by the department of revenue and reviewed by the ways and means committees of the house and senate prior to promulgation by the department. Upon application from any person who plans to harvest damaged timber, the stumpage values for which have been materially reduced from the values shown in the applicable tables due to damage resulting from fire, blow down, ice storm, flood or other sudden unforeseen cause, the department shall revise such tables for any area in which such timber is located and shall specify any additional accounting or other requirements to be complied with in reporting and paying such tax. The preliminary area designations and stumpage value tables and any revisions thereof shall be subject to review by the ways and means committees of the house and senate prior to finalization. Tables of stumpage values shall be signed by the director or his designee and authenticated by the official seal of the department. A copy thereof shall be mailed to anyone who has submitted to the department a written request therefor.

- (4) On or before the sixtieth day after the date of final adoption of any stumpage value tables, any harvester may appeal to the board of tax appeals for a revision of stumpage values for an area determined pursuant to subsection (3) of this section.
- (5) There are hereby created in the state treasury a state timber tax fund A and a state timber tax fund B, separate and apart from the state general fund. The revenues from the tax imposed by subsection (1) of this section shall be deposited in state timber tax fund A and state timber tax fund B as follows:

Year of Collection	Fund A	Fund B
1973 through 1978	100%	0%
1979	75%	25%
1980	50%	50%
1981	25%	75%
1982 and thereafter	0%	100%

- (6) In addition to the rates specified in subsection (1) of this section, there shall be imposed upon such persons a surtax at a rate of .5% of the stumpage value of timber as specified in such subsection (1) upon timber harvested between October 1, 1972 and September 30, 1974 inclusive. The revenues from such surtax shall be deposited in a separate fund designated the state timber reserve fund, which is hereby created in the state treasury separate and apart from the state general fund. Such surtax shall be reimposed for one year upon timber harvested in any calendar year following any fourth quarter during which transfers from such reserve fund pursuant to subsection (3) of RCW 84.33.080 reduce the balance in such fund to less than five hundred thousand dollars, but in no event shall such surtax be imposed in any year after 1980.
- (7) The tax imposed under this section shall be computed with respect to timber harvested each calendar quarter and shall be due and payable in quarterly installments and remittance therefor shall be made on or before the last day of the month next succeeding the end of the quarterly period in which the tax accrued. The taxpayer on or before such date shall make out a return, upon such forms and setting forth such information as the department of revenue may require, showing the amount of the tax for which he is liable for the preceding quarterly period, and shall sign and transmit the same to the department of revenue, together with a remittance for such amount.
- (8) The taxes imposed by this section shall be in addition to any taxes imposed upon the same persons pursuant to one or more of sections RCW 82.04.230 to 82.04.290, inclusive, and RCW 82.04.440, and none of such sections shall be construed to modify or interact with this section in any way, except RCW 82.04.450 and 82.04.490 shall not apply to the taxes imposed by this section.
- (9) Any harvester incurring less than ten dollars tax liability under this section in any calendar quarter shall be excused from the payment of such tax, but may be required by the department of revenue to file a return even though no tax may be due. [1974 1st ex.s. c 187 § 1; 1972 ex.s. c 148 § 1; 1971 ex.s. c 294 § 7.]

Severability—1974 1st ex.s. c 187: "If any provision of this 1974 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1974 1st ex.s. c 187 § 20.]

82.04.442 Credit for property taxes paid on business inventories—Percentage amounts allowable. For each of the calendar years 1974 through 1983, a percentage as set forth below, of any personal property taxes paid before delinquency after May 10, 1974 by any taxpayer upon business inventories during the same calendar year shall be allowed as a credit against the total of any taxes imposed on such taxpayer or its successor by chapter 82.04 RCW (business and occupation tax), as follows:

Legislative intent—Review—Reports: "This 1974 act is intended to stimulate the economy of the state, and thereby to increase the revenues of the state and its local taxing districts. The department of revenue shall review the impact of this 1974 act upon the economy and revenues of the state and its local taxing districts, and shall report thereon biennially to the legislature. Recommendations for additional legislation shall be included in such reports if such legislation is needed to assure that the economic stimulus provided by this 1974 act is balanced by increased revenues." [1974 1st ex.s. c 169 § 1.]

Severability—1974 1st ex.s. c 169: "If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1974 1st ex.s. c 169 § 10.]

Effective date—1974 1st ex.s. c 169: "This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect on May 10, 1974." [1974 1st ex.s. c 169 § 11.]

The foregoing appointations apply to RCW 82 04 442-82 04 445, 84 36-

The foregoing annotations apply to RCW 82.04.442-82.04.445, 84.36-.470, 84.40.400 and 84.40.405.

Powers of department of revenue to promulgate rules and prescribe procedures to carry out this section: RCW 84.40.405.

82.04.443 Credit for property taxes paid on business inventories—Definitions. For the purposes of this chapter:

"Business inventories" means all livestock and means personal property acquired or produced solely for the purpose of sale, or for the purpose of consuming such property in producing for sale a new article of tangible personal property of which such property becomes an ingredient or component. It shall include inventories of finished goods and work in process.

"Successor" shall have the meaning given to it in RCW 82.04.180. [1974 1st ex.s. c 169 § 4.]

82.04.444 Credit for property taxes paid on business inventories—Verification of payment—Penalty. (1) Each taxpayer requesting business and occupation tax credit under RCW 82.04.442 shall verify, by completing

and signing a form prepared and made available by the department of revenue, payment of business inventory taxes on which such credit is based.

(2) Any person signing a false claim with the intent to defraud or evade the payment of any tax shall be guilty of a gross misdemeanor. [1974 1st ex.s. c 169 § 5.]

82.04.445 Credit for property taxes paid on business inventories—Falsification—Penalty and interest. If the department of revenue finds that any taxpayer received any tax credit under RCW 82.04.442 based on false or fraudulent information supplied by such taxpayer the amount of taxes avoided thereby shall be collected together with statutory interest thereon, and in addition a twenty-five percent penalty shall be due thereon. [1974 1st ex.s. c 169 § 6.]

Chapter 82.29 LEASEHOLD IN LIEU EXCISE TAX

Sections	
82.29.010	Legislative findings and recognition.
82.29.020	Definitions.
82.29.030	Tax imposed——Rate——Exemptions.
82.29.040	State departments, agencies and political subdivisions to supply assessor with accounting of leasehold estates.
82.29.050	Listing and information to be furnished county treasurer.
82.29.060	Notice of amount of tax payable.
82.29.070	Leasehold in lieu tax fund—Created—Disbursements and payments to political subdivisions and taxing districts.
82.29.080	Valuation of leasehold estates in operating properties of public utilities.
82.29.090	Rules and regulations—Administration.

Leasehold estates property tax exemptions: RCW 84.36.450, 84.36.455.

Valuation of leaseholds: RCW 84.40.030.

82.29.010 Legislative findings and recognition. The legislature hereby recognizes that properties of the state of Washington, counties, school districts, and other municipal corporations are exempted by Article 7, section 1 of the state Constitution from property tax obligations, but that such public properties when under lease to private lessees receive substantial benefits from governmental services provided by the units of local government.

The legislature further recognizes that leases of such property entered into prior to July 1, 1970, are often at a full and fair market rental predicated upon a tax obligation which was considerably less than established by the state supreme court in May of 1970 when the lessee is a nonexempt person or entity.

The legislature therefore recognizes that equity requires that provision be made to alleviate the impact of added tax obligations upon the lessee of public properties and does hereby provide certain property tax exemptions for leasehold estates contracted prior to July 1, 1970, where the lessee is paying a contract rent equal to or at least ninety percent of economic rent as defined in RCW 82.29.020 and the legislature does hereby provide for a leasehold in lieu tax to fairly compensate local governmental units for services rendered to such properties and does hereby provide authorization for payment thereof. The legislature finds that public properties subject to leasehold estate taxation or to in lieu taxation are entitled to those same governmental services provided comparable property in private ownership. [1973 1st ex.s. c 187 § 2.]

Severability—Construction—1973 1st ex.s. c 187: "If any provision of this 1973 amendatory act, or its application to any person or circumstance is held invalid, the remainder of this 1973 amendatory act, or the application of the provision to other persons or circumstances is not affected: *Provided*, That if the leasehold in lieu excise tax imposed by section 4 of this 1973 amendatory act is held invalid, the entirety of the act, except for section 3 and section 15, shall be null and void." [1973 1st ex.s. c 187 § 13.] This applies to chapter 82-29 RCW, to RCW 84.36.450, 84.36.455, 84.36.460, and to the amendment to RCW 84.40.030 by 1973 1st ex.s. c 187. Section 4 is codified as RCW 82.29.030, section 3 as RCW 82.29.020 and section 15 as RCW 84.36.460.

82.29.020 Definitions. As used in *this 1973 amendatory act, the following terms shall be defined as follows, unless the context otherwise requires:

- (1) "Economic rent" means the rental warranted to be paid in the open real estate market based on rentals being paid for comparable leases. In the determination of "economic rent" the private rate of return and normal costs to be private sector shall be considered.
- (2) "Contract rent" means the amount of consideration conveyed according to the leasehold instrument: *Provided*, That any prepaid rent shall be considered to have been paid in the year due and not the year when paid.
- (3) "Renegotiation" or "renegotiated" means the process occasioned by any situation or circumstance which results in a change in the consideration to be paid by the lessee to the lessor for any extension or renewal of a lease. [1973 1st ex.s. c 187 § 3.]

*Reviser's note: "this 1973 amendatory act" [1973 1st ex.s. c 187] consists of this chapter, RCW 84.36.450, 84.36.455, 84.36.460, and to the amendment to RCW 84.40.030 by 1973 1st ex.s. c 187.

82.29.030 Tax imposed—Rate—Exemptions. There is hereby levied and shall be collected an in lieu excise tax in 1974 and in each year thereafter from each lessor of a leasehold estate which is exempted from ad valorem property taxation pursuant to RCW 84.36.450(1). The tax shall be levied and collected in an amount equal to the value of the annual leasehold rent collected the previous year multiplied by the rate of fourteen percent: Provided, That the tax hereby levied shall not apply to leases of lands owned in fee or held in trust by the government of the United States: Provided further, That the tax hereby levied shall not apply to (1) the lessor of a leasehold estate where the lessee is a body which were it to own the property in fee, said property would be exempt, (2) lessors on those leasehold estates exempted from property taxation pursuant to subsection (2) through subsection (9) of RCW 84.36-.450, and (3) all leasehold estates of lands owned or held by any Indian or Indian tribe where the fee ownership of such property is vested in the United States; and (5) all leasehold estates held by enrolled Indians of lands owned or held by any Indian or Indian tribe where the fee ownership of such property is vested in or held in trust by the United States. [1973 1st ex.s. c 187 § 4.]

82.29.040 State departments, agencies and political subdivisions to supply assessor with accounting of lease-hold estates. Each state department, agency, and political subdivision shall on or before the fifteenth day of January of each year supply an accounting of outstanding leasehold estates upon its property to the county assessor of the county in which such property is located. Such accounting shall include information describing the location, legal description, and address, if any, of the property, the name of the lessee, the amount of the leasehold rent, the date when the lease was entered, the expiration date of the lease, restrictions, if

any, which detract from the value of the leasehold interest, renegotiation dates, if any, options to renew, and information about reversion of improvements. [1973 1st ex.s. c 187 § 5.]

82.29.050 Listing and information to be furnished county treasurer. The county assessor shall determine and identify those properties which are subject to the leasehold in lieu tax imposed by RCW 82.29.030 and shall furnish and deliver to the county treasurer by the fifteenth day of February a listing of such properties with information describing the location, legal description, and address, if any, of the property, the name of the lessee, the amount of the leasehold rent, the amount of the true and fair economic rent, the expiration date of the lease, renegotiations dates, if any, and options to renew. In addition, the assessor shall provide information indicating that the situs of such property is within the unincorporated area of the county or within a particular city or town and/or within a particular school district. [1973 1st ex.s. c 187 § 6.]

82.29.060 Notice of amount of tax payable. On or before the last day of February of each calendar year, each county treasurer shall cause to be mailed to the director of the department of revenue and to the lessors of leasehold estates subject to the in lieu tax in that county, notice of the amount of tax payable for that year which shall be due and payable to the director of the department of revenue on or before the thirtieth day of April. [1973 1st ex.s. c 187 § 7.]

82.29.070 Leasehold in lieu tax fund—Created—Disbursements and payments to political subdivisions and taxing districts. (1) Leasehold in lieu tax revenues received by the director of the department of revenue pursuant to RCW 82.29.060 shall be transmitted to the state treasurer, together with such information required to make the proper disbursements to counties pursuant to subsection (2) of this section, and placed in the leasehold in lieu tax fund which is hereby created.

- (2) Moneys in the leasehold in lieu tax fund shall be disbursed by the state treasurer to the counties on or before the first of June of each year. Each county shall receive an amount equal to the total moneys appropriated to the leasehold in lieu tax fund for that year multiplied by a fraction, the numerator of which is the total amount of in lieu excise tax collected within that county pursuant to RCW 82.29.030 during that year, and the denominator of which is the total amount of leasehold in lieu tax collected throughout the state pursuant to RCW 82.29.030 during that year.
- (3) From the amount received by each county pursuant to subsection (2) of this section there shall be paid sums as follows:
- (a) Sixty percent to the school districts within the county ratably, on the basis of the amount of in lieu excise tax collected pursuant to RCW 82.29.030 from leased property situated in each school district: *Provided*, That only one-half of such amount shall be considered as local revenues where local revenues are a factor

in any formula for the determination of state aid to schools under chapter 28A.41 RCW.

(b) Twenty-five percent to each city and town within the county ratably, on the basis of the amount of in lieu excise tax collected pursuant to RCW 82.29.030 from leased property situated in each city or town.

(c) Forty percent to the county current expense fund less any amount paid to a city or town pursuant to subsection (3)(b) of this section which shall be considered a credit against the amount due the county pursuant to this subsection: *Provided*, That the county legislative authority may allocate and deposit funds received pursuant to this subsection to the credit of the taxing districts in the county in the manner it deems most equitable. [1973 1st ex.s. c 187 § 8.]

82.29.080 Valuation of leasehold estates in operating properties of public utilities. All leasehold estates in operating properties vested in any company assessed and taxed as a public utility pursuant to chapter 84.12 RCW shall be valued by the department of revenue according to the valuation procedures set forth by the provisions of chapter 84.12 RCW. [1973 1st ex.s. c 187 § 9.]

82.29.090 Rules and regulations——Administration. The department of revenue shall adopt and amend reasonable rules and regulations necessary for the administration, collection, and enforcement of the leasehold in lieu tax imposed by RCW 82.29.030 and such reasonable rules and regulations necessary to assure the uniform valuation of leasehold estates and the subsequent tax levy thereon according to the provisions of chapter 34.04 RCW (the administrative procedure act). To ensure such uniformity, the department of revenue shall prescribe the forms and methods for the determination of the assessed value of the leasehold assets which shall be the sole process of such determination: Provided, That lessors subject to the tax imposed pursuant to RCW 82.29.030 shall be entitled to those remedies provided in Title 84 RCW. [1973 1st ex.s. c 187 §

Chapter 82.44 MOTOR VEHICLE EXCISE

Sections	
82.44.010	Definitions.
82.44.020	Basic tax imposed.
82.44.030	Tax on motor vehicle dealers.
82.44.040	Schedule to be prepared—Basis of tax.
82.44.045	Schedule to include campers—Appraisal.
82.44.050	Independent appraisal of unlisted vehicles.
82.44.060	Payment of tax—Abatement for fractional year—
	Transfer of ownership.
82.44.070	Tax collectible by utilities and transportation commis-
	sion in certain cases—Partial payment to depart-
	ment of motor vehicles.
82.44.080	Tax additional.
82.44.090	Penalty for issuing plates without collecting tax.
82.44.100	Tax receipt.
82.44.110	Disposition of revenue.
82.44.120	Refunds—Claims—Time limitation.
82.44.130	Ad valorem taxation barred.
82.44.140	Director of motor vehicles may act.
82.44.150	Apportionment and distribution of motor vehicle excise
	taxes generally. (Section expires June 30, 1981.)
82.44.150	Apportionment and distribution of motor vehicle excise
	taxes generally. (Section effective June 30, 1981.)
82.44.160	Distribution to municipal research council.
82.44.900	Severability—Construction—1961 c 15.

Constitutional limitations on certain taxes, highway funds: State Constitution Art. 2 § 40 (Amendment 18).

Highway user tax structure: Chapter 46.85 RCW.

Nonresident members of armed forces, exemption from motor vehicle excise tax: RCW 46.16.480.

Reciprocal or proportional registration of vehicles: Chapter 46.85 RCW.

82.44.010 Definitions. For the purposes of this chapter, unless context otherwise requires:

"Motor vehicle" means all motor vehicles, trailers and semitrailers used, or of the type designed primarily to be used, upon the public streets and highways, for the convenience or pleasure of the owner, or for the conveyance, for hire or otherwise, of persons or property, including fixed loads and facilities for human habitation; but shall not include (1) vehicles carrying exempt licenses, (2) dock and warehouse tractors and their cars or trailers, lumber carriers of the type known as spiders, and all other automotive equipment not designed primarily for use upon public streets, or highways, (3) motor vehicles or their trailers used entirely upon private property, (4) mobile homes and travel trailers as defined in RCW 82.50.010, or (5) motor vehicles owned by nonresident military personnel of the armed forces of the United States stationed in the state of Washington provided personnel were also nonresident at the time of their entry into military service.

"Commission" or "tax commission" means the department of revenue of the state. [1971 ex.s. c 299 § 54; 1967 c 121 § 4; 1963 c 199 § 1; 1961 c 15 § 82.44.010. Prior: 1957 c 269 § 18; 1955 c 264 § 1; 1945 c 152 § 1; 1943 c 144 § 1; Rem. Supp. 1945 § 6312–115.]

Effective date—1971 ex.s. c 299: See RCW 82.50.901.

Severability——1971 ex.s. c 299: See note following RCW 82.04.050.

82.44.020 Basic tax imposed. An excise tax is imposed for the privilege of using in the state any motor vehicle, except those operated under dealer's licenses. The annual amount of such excise shall be two percent of the fair market value of such vehicle: *Provided*, That in no case shall the tax be less than two dollars. [1963 c 199 § 2; 1961 c 15 § 82.44.020. Prior: 1959 ex.s. c 3 § 19; 1957 c 261 § 10; 1943 c 144 § 2; Rem. Supp. 1943 § 6312–116; prior: 1937 c 228 § 2, part.]

Effective date—1963 c 199: The effective date of the above amendment was January 1, 1964.

82.44.030 Tax on motor vehicle dealers. Every dealer in motor vehicles, for the privilege of using any motor vehicle eligible to be used under a set of dealer's license plates, shall pay an excise tax of two dollars, and such tax shall be collected upon the issuance of each original set of dealer's license plates, and also a similar tax shall be collected upon the issuance of each set of dealer's duplicate license plates, which taxes shall be in addition to any tax otherwise payable under this chapter: *Provided*, That no dealer's license plates shall be required on any camper as defined in RCW 82.50.010 when the motor vehicle carrying such camper is using dealer license plates. [1971 ex.s c 299 § 51; 1961 c 15 § 82.44-030. Prior: 1943 c 144 § 3; Rem. Supp. 1943 § 6312–117; prior: 1937 c 228 § 2, part.]

Effective date——1971 ex.s. c 299: See RCW 82.50.901.

Severability——1971 ex.s. c 299: See note following RCW 82.04.050.

82.44.040 Schedule to be prepared——Basis of tax. The commission and association of county assessors of the state shall prepare and, on or before December 1st of each year, furnish to the county auditor of each county in the state a schedule for use in the collection of the excise tax imposed by this chapter. Such schedule shall be based upon such information as may be available to them pertaining to the fair market value of motor vehicles. Such vehicles shall be classified therein into a convenient number of classes on the basis of make, type, year of manufacture, or any other reasonable basis, and to the value of vehicles within the classes as thus determined shall be applied the rate of tax prescribed in RCW 82.44.020. In determining fair market value, the commission and county assessors may use any guidebook, report, or compendium of recognized standing in the automotive industry. The schedule shall show, so far as possible, the amount of excise tax for vehicles within each class and shall sufficiently describe the various motor vehicles included within each classification to enable the county auditor to ascertain readily the amount of tax applicable to any particular motor vehicle. [1961 c 15 § 82.44.040. Prior: 1955 c 189 § 1; 1943 c 144 § 4; Rem. Supp. 1943 § 6312–118; prior: 1937 c 228 § 3.]

82.44.045 Schedule to include campers—Appraisal. The department of revenue and association of county assessors shall include campers on the schedule prepared by them as required under RCW 82.44.040 and

any unlisted campers shall be appraised in the same manner as motor vehicles as provided in RCW 82.44-.050. [1971 ex.s. c 299 § 52.]

Effective date——1971 ex.s. c 299: See RCW 82.50.901.

Severability——1971 ex.s. c 299: See note following RCW 82.04.050.

82.44.050 Independent appraisal of unlisted vehicles. Whenever a person applies to the county auditor for a license for a motor vehicle which does not appear upon the schedule, the applicant shall apply to the county assessor of his county for computation of the amount of excise tax due. Upon any such application the assessor shall appraise the vehicle at its fair market value from such automotive guidebooks or listings or other information as he may have available and ascertain the amount of excise tax by applying to such appraisal the rate of two percent and thereupon the applicant shall be given a certificate showing the excise tax payable under this chapter. [1963 c 199 § 3; 1961 c 15 § 82.44.050. Prior: 1943 c 144 § 5; Rem. Supp. 1943 § 6312–119; prior: 1937 c 228 § 4.]

Effective date——1963 c 199: The effective date of the above amendment was January 1, 1964.

82.44.060 Payment of tax—Abatement for fractional year-Transfer of ownership. The excise tax hereby imposed shall be due and payable to the county auditor at the time of registration of a motor vehicle. Whenever an application is made to the auditor for a license for a motor vehicle he shall collect, in addition to the amount of the license fee, the amount of the excise tax imposed by this chapter, and no dealer's license or license plates, and no license or license plates for a motor vehicle shall be issued unless such tax is paid in full. The excise tax hereby imposed shall be collected for each calendar year: Provided, That the calendar year shall be divided into twelve parts corresponding to the months of the calendar year and the excise tax upon a motor vehicle licensed for the first time in this state after the last day of any month shall only be levied for the remaining months of the calendar year including the month in which the motor vehicle is being licensed: Provided further, That the tax shall in no case be less

A motor vehicle shall be deemed licensed for the first time in this state when such vehicle was not previously licensed by this state for the year immediately preceding the year in which the application for license is made.

No additional tax shall be imposed under this chapter upon any vehicle upon the transfer of ownership thereof if the tax imposed with respect to such vehicle has already been paid for the year or fraction of a year in which transfer of ownership occurs. [1963 c 199 § 4; 1961 c 15 § 82.44.060. Prior: 1957 c 269 § 15; 1955 c 139 § 25; 1943 c 144 § 6; Rem. Supp. 1943 § 6312–120; prior: 1937 c 228 § 5.]

Effective date—1963 c 199: The effective date of the above amendment was January 1, 1964.

82.44.070 Tax collectible by utilities and transportation commission in certain cases—Partial payment to department of motor vehicles. Whenever any person shall apply to the utilities and transportation commission for a permit or identification plates to operate a motor vehicle in interstate commerce, in any year, under the provisions of Title 81 RCW, and it appears to said commission that the vehicle will be operated in the state less than fifty percent of the total mileage it will be operated in such year, said person shall pay the fee for such permit or plates to said commission, and shall also make to the department of motor vehicles a partial payment of fifty percent of the full excise fee payable for that year on the vehicle under the provisions of this chapter, except in the following cases:

- (1) If the excise fee for such vehicle, whether owned, leased or rented, for such year has theretofore been paid and such person furnishes a receipt, or other satisfactory proof, evidencing such payment, which receipt, or other evidence, after any necessary verification, shall be returned to him upon request; or
- (2) If the application is for a permit or plates for a vehicle, licensed in another state, which will simply permit an occasional irregular trip or trips from another state into this state.

In either of the two above enumerated cases the director of motor vehicles, in accounting to the state treasurer, shall note the reason for noncollection of the excise.

In any case where a person has paid the excise fee for any vehicle for any year and later applies to a county auditor for a motor vehicle license for such year, such auditor shall issue the license without collecting the excise fee but only after verifying such payment from the excise fee receipt, or from a signed statement, issued by the director of motor vehicles, and in accounting to the state treasurer for such noncollection the auditor shall note the number of the receipt or the number of the identification plates issued by the utilities and transportation commission.

The director shall account for and pay over to the state treasurer, at the latest within thirty days after he has received payment, the excise fees he has collected under this chapter, and the state treasurer shall credit the same to the general fund.

It is the intent of this chapter that not more than one excise fee imposed under RCW 82.44.020 shall be collected for any vehicle for any year.

For the purposes of this section, the several provisions of this chapter applying to the county auditor shall apply to the utilities and transportation commission and those applying to the county assessor shall apply to the department of revenue. [1974 1st ex.s. c 54 § 2; 1969 c 139 § 5; 1961 c 15 § 82.44.070. Prior: 1949 c 196 § 17; 1947 c 244 § 1; 1945 c 152 § 2; Rem. Supp. 1949 § 6312–120a.]

Appropriations payable from general fund: "On or after the effective date of this 1974 amendatory act all appropriations made by the forty-third legislature from the motor vehicle excise fund and the state school equalization fund shall be paid out of moneys in the state general fund." [1974 1st ex.s. c 54 § 10.]

Motor vehicle excise fund abolished: "On the effective date of this 1974 amendatory act the motor vehicle excise fund is hereby abolished and all assets shall be transferred to and all outstanding warrants shall be paid from the general fund." [1974 1st ex.s. c 54 § 11.]

School equalization fund assets transferred: "On the effective date of this 1974 amendatory act the state school equalization fund assets shall be transferred to and all outstanding warrants shall be paid from the general fund." [1974 1st ex.s. c 54 § 12.]

Effective dates—1974 1st ex.s. c 54: "Section 6 of this 1974 amendatory act shall not take effect until June 30, 1981, and the remainder of this 1974 amendatory act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately." [1974 1st ex.s. c 54 § 13.]

Severability—1974 1st ex.s. c 54: "If any provision of this 1974 amendatory act, or its application to any person or circumstances is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1974 1st ex.s. c 54 § 14.]

Reviser's note: The foregoing annotations apply to RCW 35.58.278, 82.44.070, 82.44.110, 82.44.120, 82.44.150, 82.44.160, 82.48.080 and 82.50.170.

82.44.080 Tax additional. The taxes imposed by this chapter are in addition to all other licenses and taxes otherwise imposed. [1961 c 15 § 82.44.080. Prior: 1943 c 144 § 7; Rem. Supp. 1943 § 6312–121; prior: 1937 c 228 § 6.]

82.44.090 Penalty for issuing plates without collecting tax. It shall be unlawful for the county auditor or any other person to issue a dealer's license or dealer's license plates or a license or identification plates with respect to any motor vehicle without collecting, with the required license fee, the amount of the excise tax due thereon under the provisions of this chapter. Any violation of this section shall constitute a gross misdemeanor. [1961 c 15 § 82.44.090. Prior: 1943 c 144 § 8; Rem. Supp. 1943 § 6312–122; prior: 1937 c 228 § 7.]

82.44.100 Tax receipt. The county auditor shall give to each person paying the excise tax a receipt therefor which shall sufficiently designate and identify the vehicle with respect to which the tax is paid. Such receipt may be incorporated in the receipt given for the motor vehicle license fee or dealer's license fee paid. [1961 c 15 § 82.44.100. Prior: 1943 c 144 § 9; Rem. Supp. 1943 § 6312–123; prior: 1937 c 228 § 8.]

82.44.110 Disposition of revenue. The county auditor shall regularly, when remitting license fee receipts, pay over and account to the director of motor vehicles for the excise taxes collected under the provisions of this chapter. The director shall forthwith transmit the excise taxes to the state treasurer, ninety-eight percent of which excise tax revenue shall upon receipt thereof be credited by the state treasurer to the general fund, and two percent of which excise tax revenue shall be credited by the state treasurer to the motor vehicle fund to defray administrative and other expenses incurred by the state department of motor vehicles in the collection of the excise tax. [1974 1st ex.s. c 54 § 3; 1967 c 121 § 1; 1961 c 15 § 82.44.110. Prior: 1957 c 128 § 1; 1955 c 259 § 6; 1943 c 144 § 10; Rem. Supp. 1943 § 6312-124; prior: 1937 c 228 § 9.]

Severability—Construction—Transitional sections—Effective dates—1974 1st ex.s. c 54: See notes following RCW 82.44.070.

82.44.120 Refunds——Claims——Time limitation. Whenever any person has paid a motor vehicle license fee, and together therewith has paid an excise tax imposed under the provisions of this chapter, and the director of motor vehicles determines that the payor is entitled to a refund of the entire amount of the license fee as provided by law, then he shall also be entitled to a refund of the entire excise tax collected under the provisions of this chapter. In case the director determines that any person is entitled to a refund of only a part of the license fee so paid, the payor shall be entitled to a refund of the difference, if any, between the excise tax collected and that which should have been collected and the state treasurer shall determine the amount of such refund by reference to the applicable excise tax schedule prepared by the tax commission and the association of county assessors.

In case no claim is to be made for the refund of the license fee or any part thereof but claim is made by any person that he has paid an erroneously excessive amount of excise tax, the department of motor vehicles shall determine in the manner generally provided in this chapter the amount of such excess, if any, that has been paid and shall certify to the state treasurer that such person is entitled to a refund in such amount.

No refund of excise tax shall be allowed under the first paragraph of this section unless application for a refund of license fee is filed with the director of motor vehicles within the period provided by law, and no such refund shall be allowed under the second paragraph of this section unless filed with the department of motor vehicles within thirteen months after such claimed excessive excise tax was paid.

Any person authorized by the utilities and transportation commission to operate a motor vehicle for the conveyance of freight or passengers for hire as a common carrier or as a contract carrier, and so operating such vehicle partly within and partly outside of this state during any calendar year, shall be entitled to a refund of that portion of the full excise tax for such vehicle for such year that the mileage actually operated by such vehicle outside the state bears to the total mileage so operated both within and outside of the state: Provided, If only one-half of the full excise fee was paid, the unpaid one-half shall be deducted from the amount of refund so determined: Provided further, If only a one-half fee was paid, and the vehicle was operated in this state more than fifty percent of the total miles operated, a balance of the tax is due equal to an amount which is the same percentage of the full excise fee as is the percentage of mileage the vehicle was operated in this state minus the one-half fee previously paid, and any balance due, is payable on or before the first day of June of the year in which the amount of the excise fee due the state has been determined, and until any such balance has been paid no identification plate or permit shall be thereafter issued for such vehicle or any other vehicle owned by the same person. Any claim for such

refund shall be filed with the department of motor vehicles at Olympia not later than December 31st of the calendar year following the year for which refund is claimed and any claim filed after said date shall not be allowed. When a claim is filed the applicant must therewith furnish to the department his affidavit, verified by oath, of the mileage so operated by such vehicle during the preceding year, within the state, outside of the state, and the total of all mileage so operated.

If the department approves the claim it shall notify the state treasurer to that effect, and the treasurer shall make such approved refunds and the other refunds herein provided for from the general fund and shall mail or deliver the same to the person entitled thereto.

Any person making any false statement, in the affidavit herein mentioned, under which he obtains any amount of refund to which he is not entitled under the provisions of this section, shall be guilty of a gross misdemeanor. [1974 1st ex.s. c 54 § 4; 1967 c 121 § 2; 1963 c 199 § 5; 1961 c 15 § 82.44.120. Prior: 1949 c 196 § 18; 1945 c 152 § 3; 1943 c 144 § 11; Rem. Supp. 1949 § 6312–125.]

Severability——Construction——Transitional sections——Effective dates——1974 1st ex.s. c 54: See notes following RCW 82.44.070.

82.44.130 Ad valorem taxation barred. No motor vehicle shall be listed and assessed for ad valorem taxation so long as this chapter remains in effect. [1961 c 15 § 82.44.130. Prior: 1945 c 152 § 4, part; 1943 c 144 § 12, part; Rem. Supp. 1945 § 6312–126, part; prior: 1937 c 228 § 11.]

82.44.140 Director of motor vehicles may act. Any duties required by this chapter to be performed by the county auditor may be performed by any other person designated by the director of motor vehicles and authorized by him to receive motor vehicle license fees and issue receipt therefor. [1967 c 121 § 3; 1961 c 15 § 82.44.140. Prior: 1943 c 144 § 13; Rem. Supp. 1943 § 6312–127.]

82.44.150 Apportionment and distribution of motor vehicle excise taxes generally. (Section expires June 30, 1981.) (1) The director of motor vehicles shall on the twenty-fifth day of February, May, August and November of each year, commencing with November, 1971, advise the state treasurer of the total amount of motor vehicle excise taxes remitted to the department of motor vehicles during the preceding calendar quarter ending on the last day of March, June, September and December, respectively, except for those payable under RCW 82.44.030 and 82.44.070, from motor vehicle owners residing within each municipality which has levied a tax under RCW 35.58.273, which amount of excise taxes shall be determined by the director as follows:

The total amount of motor vehicle excise taxes remitted to the department, except those payable under RCW 82.44.030 and 82.44.070, from each county shall be multiplied by a fraction, the numerator of which is the population of the municipality residing in such

county, and the denominator of which is the total population of the county in which such municipality or portion thereof is located. The product of this computation shall be the amount of excise taxes from motor vehicle owners residing within such municipality or portion thereof. Where the municipality levying a tax under RCW 35.58.273 is located in more than one county, the above computation shall be made by county, and the combined products shall provide the total amount of motor vehicle excise taxes from motor vehicle owners residing in the municipality as a whole. Population figures required for these computations shall be supplied to the director by the office of program planning and fiscal management, who shall adjust the fraction annually.

(2) On the first day of the months of January, April, July, and October of each year, the state treasurer based upon information provided by the department of motor vehicles shall make the following apportionment and distribution of motor vehicle excise taxes deposited in the general fund. A sum equal to seventeen percent thereof shall be paid to cities and towns in the proportions and for the purposes hereinafter set forth; a sum equal to seventy percent of all motor vehicle excise tax receipts shall be allocable to the state school equalization fund and credited and transferred each year in the following order of priority:

(a) The amount required and certified by the state finance committee each year as being necessary for payment of principal of and interest on bonds authorized by chapter 26, Laws of 1963 extraordinary session in the ensuing twelve months and any additional amounts required by the covenants of such bonds shall be transferred from the state school equalization fund to the 1963 public school building bond retirement fund.

(b) Any remaining amounts in the state school equalization fund from the motor vehicle excise taxes not required for debt service on the above bond issues shall be transferred and credited to the general fund.

(3) The amount payable to cities and towns shall be apportioned among the several cities and towns within the state ratably, on the basis of the population as last determined by the board.

(4) When so apportioned, the amount payable to each such city and town shall be transmitted to the city treasurer thereof, and shall be utilized by such city or town for the purposes of police and fire protection and the preservation of the public health therein, and not otherwise. In case it be adjudged that revenue derived from the excise tax imposed by this chapter cannot lawfully be apportioned or distributed to cities or towns, all moneys directed by this section to be apportioned and distributed to cities and towns shall be credited and transferred to the state general fund.

(5) The amount required to remit to a municipality the proceeds of the tax authorized under RCW 35.58-.273 shall be remitted to the municipality levying such tax. The amount required to be remitted by the state treasurer to the treasurer of any municipality levying such tax shall not exceed in any one calendar year the amount of locally generated tax revenues other than the excise tax imposed under RCW 35.58.273, which shall

have been budgeted by such municipality to be collected in such year for any public transportation purposes including but not limited to operating costs, capital costs and debt service on general obligation or revenue bonds issued for such purposes.

This section shall expire on June 30, 1981. [1974 1st ex.s. c 54 § 5; 1972 ex.s. c 87 § 1. Prior: 1971 ex.s. c 199 § 2; 1971 ex.s. c 80 § 1; 1969 ex.s. c 255 § 15; 1961 c 15 § 82.44.150; prior: 1957 c 175 § 12; 1945 c 152 § 5; 1943 c 144 § 14; Rem. Supp. 1945 § 6312–128.]

Severability—Construction—Transitional sections—Effective dates—1974 1st ex.s. c 54: See notes following RCW 82.44.070.

82.44.150 Apportionment and distribution of motor vehicle excise taxes generally. (Section effective June 30, 1981.) (1) On the first day of the months of January, April, July, and October of each year, the state treasurer based on information provided by the department of motor vehicles shall make the following apportionment and distribution of motor vehicle excise taxes deposited in the general fund. A sum equal to seventeen percent thereof shall be paid to cities and towns in the proportions and for the purposes hereinafter set forth; a sum equal to seventy percent of all motor vehicle excise tax receipts shall be allocable to the state school equalization fund and credited and transferred each year in the following order of priority:

(a) The amount required and certified by the state finance committee each year as being necessary for payment of principal of and interest on bonds authorized by chapter 26, Laws of 1963 extraordinary session in the ensuing twelve months and any additional amounts required by the covenants of such bonds shall be transferred from the state school equalization fund to the 1963 public school building bond retirement fund.

(b) Any remaining amounts in the state school equalization fund from the motor vehicle excise taxes not required for debt service on the above bond issues shall be transferred and credited to the general fund.

(2) The amount payable to cities and towns shall be apportioned among the several cities and towns within the state ratably, on the basis of the population as last determined by the board.

(3) When so apportioned, the amount payable to each such city and town shall be transmitted to the city treasurer thereof, and shall be utilized by such city or town for the purposes of police and fire protection and the preservation of the public health therein, and not otherwise. In case it be adjudged that revenue derived from the excise tax imposed by this chapter cannot lawfully be apportioned or distributed to cities or towns, all moneys directed by this section to be apportioned and distributed to cities and towns shall be credited and transferred to the state general fund.

This section shall be effective on and after June 30, 1981. [1974 1st ex.s. c 54 § 6; 1973 1st ex.s. c 136 § 5; 1972 ex.s. c 87 § 1. Prior: 1971 ex.s. c 199 § 2; 1971 ex.s. c 80 § 1; 1969 ex.s. c 255 § 15; 1961 c 15 § 82.44.150; prior: 1957 c 175 § 12; 1945 c 152 § 5; 1943 c 144 § 14; Rem. Supp. 1945 § 6312–128.]

Severability—Construction—Transitional sections—Effective dates—1974 1st ex.s. c 54: See notes following RCW 82.44.070.

82.44.160 Distribution to municipal research council. Before distributing moneys to the cities and towns from the general fund, as provided in RCW 82.44.150, the state treasurer shall, on the first day of July of each year, make an annual deduction therefrom of a sum equal to one-half of the biennial appropriation made pursuant to this section, which amount shall be at least seven cents per capita of the population of all cities or towns as legally certified on that date, determined as provided in said section, which sum shall be apportioned and transmitted to the municipal research council, herein created. The municipal research council may contract with and allocate moneys to any state agency, educational institution, or private consulting firm, which in its judgment is qualified to carry on a municipal research and service program. Moneys may be utilized to match federal funds available for technical research and service programs to cities and towns. Moneys allocated shall be used for studies and research in municipal government, publications, educational, conferences, and attendance thereat, and in furnishing technical, consultative, and field services to cities and towns in problems relating to planning, public health, municipal sanitation, fire protection, law enforcement, postwar improvements, and public works, and in all matters relating to city and town government. The programs shall be carried on and all expenditures shall be made in cooperation with the cities and towns of the state acting through the Association of Washington Cities by its board of directors which is hereby recognized as their official agency or instrumentality.

Funds appropriated to the municipal research council shall be kept in the treasury in the general fund, and shall be disbursed by warrant or check to contracting parties on invoices or vouchers certified by the chairman of the municipal research council or his designee. Payments to public agencies may be made in advance of actual work contracted for, in the discretion of the council.

Any moneys remaining unexpended or uncontracted for by the municipal research council at the end of any fiscal biennium shall be returned to the general fund and be paid to cities and towns under the provisions of RCW 82.44.150. [1974 1st ex.s. c 54 § 7; 1969 c 108 § 1; 1961 c 115 § 1; 1961 c 15 § 82.44.160. Prior: 1945 c 54 § 1; Rem. Supp. 1945 § 6312–128a.]

Severability—Construction—Transitional sections—Effective dates—1974 1st ex.s. c 54: See notes following RCW 82.44.070.

Severability—1969 c 108: "If any amendment or provision of this 1969 amendatory act, or its application to any person or circumstance is held invalid, the remainder of this act, or the application of the amendment or provision to other persons or circumstances is not affected." [1969 c 108 § 3.]

Effective date——1969 c 108: "The effective date of this 1969 amendatory act is July 1, 1969." [1969 c 108 § 4.]

The foregoing annotations apply to RCW 43.110.010 and 82.44.160. Municipal research council: Chapter 43.110 RCW.

82.44.900 Severability—Construction—1961 c
15. If any provision of this chapter relating either to the apportionment or allocation of the revenue derived

from the excise tax thereby imposed, or to any appropriation made by this chapter, be adjudged unconstitutional, such adjudication shall not be held to render unconstitutional or ineffectual the remaining portions of said chapter or any part thereof: *Provided, however*, That except as otherwise hereinabove provided by this section, if any section or part of a section of this chapter be adjudged unconstitutional, this entire chapter shall thereupon be and become inoperative and of no force or effect whatsoever. [1961 c 15 § 82.44.900. Prior: 1943 c 144 § 17; Rem. Supp. 1943 § 6312–131.]

Chapter 82.48 AIRCRAFT EXCISE

Section 82.48.110

Aircraft not to be subject to ad valorem tax——Exceptions.

82.48.110 Aircraft not to be subject to ad valorem tax—Exceptions. The first tax to be collected under this chapter shall be for the calendar year 1968. No aircraft with respect to which the excise tax imposed by this chapter is payable shall be listed and assessed for ad valorem taxation so long as this chapter remains in effect, and any such assessment heretofore made except under authority of section 13, chapter 49, Laws of 1949 and section 82.48.110, chapter 15, Laws of 1961 is hereby directed to be canceled: Provided, That any aircraft, whether or not subject to the provisions of this chapter, with respect to which the excise tax imposed by this chapter will not be paid or has not been paid for any year shall be listed and assessed for ad valorem taxation in that year, and the ad valorem tax liability resulting from such listing and assessment shall be collected in the same manner as though this chapter had not been passed: Provided further, That this chapter shall not be construed to affect any ad valorem tax based upon assessed valuations made in 1948 and/or any preceding year for taxes payable in 1949 or any preceding year, which ad valorem tax liability tax for any such years shall remain payable and collectible in the same manner as though this chapter had not been passed. [1967 ex.s. c 9 § 6; 1961 c 15 § 82.48.110. Prior: 1949 c 49 § 13; Rem. Supp. 1949 § 11219-43.]

Chapter 82.50 MOBILE HOMES, TRAVEL TRAILERS AND CAMPERS EXCISE

Sections

82.50.010 Definitions. 82.50.060 Tax additional.

82.50.530 Ad valorem taxes prohibited as to mobile homes, travel tralers or campers.

82.50.902 Application of chapter to mobile homes.

82.50.010 Definitions. "Mobile home" means all trailers of the type designed as facilities for human habitation and which are capable of being moved upon the public streets and highways and which are more than thirty-five feet in length or more than eight feet in width, except as hereinafter specifically excluded, and excluding modular homes as defined below.

"Travel trailer" means all trailers of the type designed to be used upon the public streets and highways which are capable of being used as facilities for human habitation and which are thirty-five feet or less in length and eight feet or less in width, except as may be hereinafter specifically excluded.

"Modular home" means any factory-built housing designed primarily for residential occupancy by human beings which does not contain a permanent frame and must be mounted on a permanent foundation.

"Camper" means a structure designed to be mounted upon a motor vehicle which provides facilities for human habitation or for temporary outdoor or recreational lodging and which is five feet or more in overall length and five feet or more in height from its floor to its ceiling when fully extended, but shall not include motor homes as defined in this section.

"Motor homes" means motor vehicles originally designed, reconstructed, or permanently altered to provide facilities for human habitation.

"Commission" means the department of revenue of the state.

"Director" means the director of motor vehicles of the state. [1971 ex.s. c 299 § 35; 1967 ex.s. c 149 § 44; 1961 c 15 § 82.50.010. Prior: 1957 c 269 § 1; 1955 c 139 § 1.]

Effective date—1971 ex.s. c 299: See RCW 82.50.901.

Severability——1971 ex.s. c 299: See note following RCW 82.04.050.

82.50.060 Tax additional. Except as provided herein, the tax imposed by this chapter is in addition to all other licenses and taxes otherwise imposed. [1961 c 15 § 82.50.060. Prior: 1955 c 139 § 6.]

82.50.530 Ad valorem taxes prohibited as to mobile homes, travel trailers or campers. No mobile home, travel trailer, or camper which is a part of the inventory of mobile homes, travel trailers, or campers held for sale by a dealer in the course of his business and no travel trailer or camper with respect to which the excise tax imposed by this chapter is payable shall be listed and assessed for ad valorem taxation. [1971 ex.s. c 299 § 68.]

82.50.902 Application of chapter to mobile homes. The provisions of chapter 82.50 RCW shall remain applicable to mobile homes through December 31, 1972. All mobile homes subject to the property tax shall be listed and assessed for the first time on January 1, 1972 and such tax shall be paid during 1973 in accordance with the laws of this state: Provided, however. That no such mobile home shall be taxed more than one time, whether excise or property tax, in any one year by distraint, "quick-collect" or otherwise, unless the mobile home is to be moved to a location not within the state of Washington: And provided further, That this 1973 amendment shall operate retroactively as if enacted originally with section 73, chapter 299, Laws of 1971 extraordinary session. [1973 c 103 § 5; 1971 ex.s. c 299 § 73.]



TITLE 84 PROPERTY TAXES

Chapters

84.04 Definitions.

84.08 General powers and duties of tax commission (department of revenue).

84.09 General provisions.

84.10 Property tax committee.

84.12 Assessment and taxation of public utilities.

84.16 Assessment and taxation of private car companies.

84.20 Easements of public utilities.

84.24 Reassessment of property.

84.28 Reforestation lands.

84.32 Forests and forest lands.

84.33 Timber and forest lands.

84.34 Open space, agricultural, and timber lands——Current use assessment—Conservation futures.

84.36 Exemptions.

84.40 Listing of property.

84.40A Listing of leasehold estates.

84.41 Revaluation of property.

84.44 Taxable situs.

84.48 Equalization of assessments.

84.52 Levy of taxes.

84.55 Limitations upon regular property taxes.

84.56 Collection of taxes.

84.60 Lien of taxes.

84.64 Certificates of delinquency.

84.68 Recovery of taxes paid or property sold for taxes.

84.69 Refunds.

84.70 Destroyed property—Abatement or refund.

84.72 Federal payments in lieu of taxes.

84.98 Construction.

Additional provisions relating to taxes, see titles pertaining to particular taxing authorities, i.e., cities, counties, school districts, etc.

Building permits, new construction: Chapter 36.21 RCW.

Burying place: RCW 68.24.220.

Cemetery associations, nonprofit: RCW 68.20.110, 68.20.120.

Cities, unfit buildings: Chapter 35.80 RCW.

Cities and towns, prepayment by taxpayer of taxes and assessments owed to: RCW 35.21.650.

Columbia Basin project: RCW 89.12.120.

Constitutional limitations generally: State Constitution Art. 2 § 40, Art. 7 §§ 1, 2, 3.

Counties, prepayment and deposit of taxes and assessments: RCW 36.32.120.

Credit unions, taxation: RCW 31.12.380.

Excess levies for county park and recreation service areas: RCW 36-.68.400-36.68.600.

Federal agencies and instrumentalities, taxation: State Constitution Art. 7 §§ 1, 3; Title 37 RCW.

Flood control district property: RCW 86.09.520.

Industrial loan companies, taxation: RCW 31.04.260.

Irrigation district property: RCW 87.03.260.

Lease of tax acquired property for underground storage of natural gas: RCW 80.40.070.

Limitation on levies: State Constitution Art. 7 § 2 (Amendment 59).

Local improvement trust property: RCW 35.53.010.

Log patrol activities, duties of tax commission: Chapter 76.40 RCW.

Mobile home identification tags——Provisions for payment of property taxes due with issuance: RCW 46.16.510-46.16.550.

Olympic National Park: RCW 37.08.210.

Personal exemption not applicable to tax levied on such property: RCW 6.16.020.

Qualifications for persons assessing real property——Examination: RCW 36.21.015.

Rainier National Park: RCW 37.08.200.

Real estate, excise tax on transfer: Chapter 28A.45 RCW.

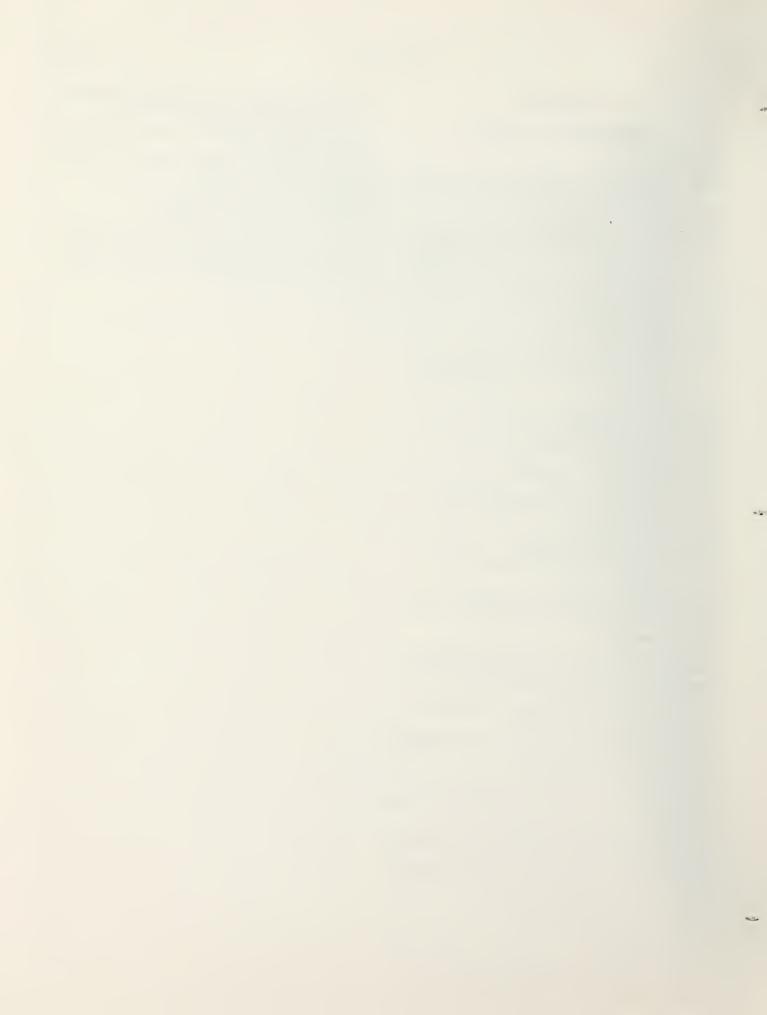
Savings and loan associations: RCW 33.28.040.

Tax advisory council: Chapter 43.38 RCW.

Tax returns, remittances, etc., filing and receipt: RCW 1.12.070.

Taxing districts, general indebtedness limitation: Chapter 39.36 RCW. The Washington Principal and Income Act: Chapter 11.104 RCW.

Urban renewal: Chapter 35.81 RCW.



Definitions 84.04.080

Chapter 84.04 DEFINITIONS

Sections	
84.04.010	Introductory.
84.04.020	"Assessed valuation of taxable property", and allied terms.
84.04.030	"Assessed value of property".
84.04.040	"Assessment year", "fiscal year".
84.04.045	"County auditor".
84.04.050	"Householder".
84.04.060	"Money", "moneys".
84.04.065	Number and gender.
84.04.070	"Oath", "swear".
84.04.075	"Person".
84.04.080	"Personal property".
84.04.090	"Real property".
84.04.100	"Tax" and derivatives.
84.04.110	"Tax commission".
84.04.120	"Taxing district".
84.04.130	"Tract", "lot", etc.
84.04.140	"Regular property taxes", "regular property tax levies".

84.04.010 Introductory. Unless otherwise expressly provided or unless the context indicates otherwise, terms used in this title shall have the meaning given to them in this chapter. [1961 c 15 § 84.04.010.]

84.04.020 "Assessed valuation of taxable property", and allied terms. The terms "assessed valuation of taxable property", "valuation of taxable property", "value of taxable property", "taxable value of property", "property assessed" and "value" whenever used in any statute, law, charter or ordinance with relation to the levy of taxes in any taxing district, shall be held and construed to mean "assessed value of property" as defined in RCW 84.04.030. [1961 c 15 § 84.04.020. Prior: 1919 c 142 § 2; RRS § 11227.]

84.04.030 "Assessed value of property". "Assessed value of property" shall be held and construed to mean the aggregate valuation of the property subject to taxation by any taxing district as placed on the last completed and balanced tax rolls of the county preceding the date of any tax levy. [1961 c 15 § 84.04.030. Prior: (i) 1925 ex.s. c 130 § 3; RRS § 11107. (ii) 1919 c 142 § 1, part; RRS § 11226, part.]

84.04.040 "Assessment year", "fiscal year". The assessment year contemplated in this title and the fiscal year contemplated in this title shall commence on January 1st and end on December 31st in each year. [1961 c 15 § 84.04.040. Prior: 1939 c 206 § 39; 1925 ex.s. c 130 § 81; 1897 c 71 § 66; 1893 c 124 § 67; 1890 p 560 § 82; RRS § 11242.]

84.04.045 "County auditor". "County auditor" shall be construed to mean registrar or recorder, whenever it shall be necessary to use the same to the proper construction of this title. [1961 c 15 § 84.04.045. Prior: 1925 ex.s. c 130 § 6, part; 1897 c 71 § 4, part; 1893 c 124 § 4, part; 1890 p 531 § 4, part; 1886 p 48 § 2, part; Code 1881 § 2830, part; RRS § 11110, part.]

84.04.050 "Householder". "Householder" shall be taken to mean and include every person, married or single, who resides within the state of Washington being

the owner or holder of an estate or having a house or place of abode, either as owner or lessee. [1961 c 15 § 84.04.050. Prior: 1925 ex.s. c 130 § 6, part; 1897 c 71 § 4, part; 1893 c 124 § 4, part; 1890 p 531 § 4, part; 1886 p 48 § 2, part; Code 1881 § 2830, part; RRS § 11110, part.]

84.04.060 "Money", "moneys". "Money" or "moneys" shall be held to mean gold and silver coin, gold and silver certificates, treasury notes, United States notes, and bank notes. [1961 c 15 § 84.04.060. Prior: 1925 ex.s. c 130 § 6, part; 1897 c 71 § 4, part; 1893 c 124 § 4, part; 1890 p 531 § 4, part; 1886 p 48 § 2, part; Code 1881 § 2830, part; RRS § 11110, part.]

84.04.065 Number and gender. Every word importing the singular number only may be extended to or embrace the plural number, and every word importing the plural number may be applied and limited to the singular number, and every word importing the masculine gender only may be extended and applied to females as well as males. [1961 c 15 § 84.04.065. Prior: 1925 ex.s. c 130 § 6, part; 1897 c 71 § 4, part; 1893 c 124 § 4, part; 1890 p 531 § 4, part; 1886 p 48 § 2, part; Code 1881 § 2830, part; RRS § 11110, part.]

84.04.070 "Oath", "swear". "Oath" may be held to mean affirmation, and the word "swear" may be held to mean affirm. [1961 c 15 § 84.04.070. Prior: 1925 ex.s. c 130 § 6, part; 1897 c 71 § 4, part; 1893 c 124 § 4, part; 1890 p 531 § 4, part; 1886 p 48 § 2, part; Code 1881 § 2830, part; RRS § 11110, part.]

84.04.075 "**Person**". "Person" shall be construed to include firm, company, association or corporation. [1961 c 15 § 84.04.075. Prior: 1925 ex.s. c 130 § 6, part; 1897 c 71 § 4, part; 1893 c 124 § 4, part; 1890 p 531 § 4, part; 1886 p 48 § 2, part; Code 1881 § 2830, part; RRS § 11110, part.]

84.04.080 "Personal property". "Personal property" for the purposes of taxation, shall be held and construed to embrace and include, without especially defining and enumerating it, all goods, chattels, stocks, estates or moneys; all standing timber held or owned separately from the ownership of the land on which it may stand; all fish trap, pound net, reef net, set net and drag seine fishing locations; all leases of real property and leasehold interests therein for a term less than the life of the holder; all improvements upon lands the fee of which is still vested in the United States, or in the state of Washington; all gas and water mains and pipes laid in roads, streets or alleys; and all property of whatsoever kind, name, nature and description, which the law may define or the courts interpret, declare and hold to be personal property for the purpose of taxation and as being subject to the laws and under the jurisdiction of the courts of this state, whether the same be any marine craft, as ships and vessels, or other property holden under the laws and jurisdiction of the courts of this state, be the same at home or abroad: *Provided*, That mortgages, notes, accounts, certificates of deposit, tax certificates, judgments, state, county, municipal and taxing district bonds and warrants shall not be considered as property for the purpose of this title, and no deduction shall hereafter be made or allowed on account of any indebtedness owed. [1961 c 15 § 84.04.080. Prior: 1925 ex.s. c 130 § 5, part; 1907 c 108 §§ 1, 2; 1907 c 48 § 1, part; 1901 ex.s. c 2 § 1, part; 1897 c 71 § 3, part; 1895 c 176 § 1, part; 1893 c 124 § 3, part; 1891 c 140 § 3, part; 1890 p 530 § 3, part; 1886 p 48 § 2, part; Code 1881 § 2830, part; 1871 p 37 § 1, part; 1869 p 176 § 3, part; 1854 p 332 § 4, part; RRS § 11109, part.]

Fox, mink, marten declared personalty: RCW 16.72.030.

84.04.090 "Real property". The term "real property" for the purposes of taxation shall be held and construed to mean and include the land itself, whether laid out in town lots or otherwise, and all buildings, structures or improvements or other fixtures of whatsoever kind thereon, except improvements upon lands the fee of which is still vested in the United States, or in the state of Washington, and all rights and privileges thereto belonging or in any wise appertaining, except leases of real property and leasehold interests therein for a term less than the life of the holder; and all substances in and under the same; all standing timber growing thereon, except standing timber owned separately from the ownership of the land upon which the same may stand or be growing; and all property which the law defines or the courts may interpret, declare and hold to be real property under the letter, spirit, intent and meaning of the law for the purposes of taxation. Except for the purposes of chapters 84.56 and 84.60 RCW, the term real property shall also include a mobile home which has substantially lost its identity as a mobile unit by virtue of its being permanently fixed in location upon land owned or leased by the owner of the mobile home and placed on a permanent foundation with fixed pipe connections with sewer, water, or other utilities. [1971 ex.s. c 299 § 70; 1961 c 15 § 84.04.090. Prior: 1925 ex.s. c 130 § 4; 1897 c 71 § 2; 1893 c 124 § 2; 1891 c 140 § 2; 1890 p 530 § 2; 1886 p 48 § 2, part; Code 1881 § 2830, part; 1871 p 37 § 2; 1869 p 176 § 2; RRS § 11108.]

Effective date——1971 ex.s. c 299: RCW 82.50.901(3).

Severability——1971 ex.s. c 299: See note following RCW 82.04.050.

84.04.100 "Tax" and derivatives. The word "tax" and its derivatives, "taxes," "taxing," "taxed," "taxation" and so forth shall be held and construed to mean the imposing of burdens upon property in proportion to the value thereof, for the purpose of raising revenue for public purposes. [1961 c 15 § 84.04.100. Prior: 1925 ex.s. c 130 § 1; 1897 c 71 § 1; 1893 c 124 § 1; RRS § 11105.]

84.04.110 "Tax commission". "Tax commission" shall be held and construed to mean the department of revenue of the state of Washington. [1967 ex.s. c 26 § 16; 1961 c 15 § 84.04.110. Prior: 1925 ex.s. c 130 § 6, part; 1897 c 71 § 4, part; 1893 c 124 § 4, part; 1890 p

531 § 4, part; 1886 p 48 § 2, part; Code 1881 § 2830, part; RRS § 11110, part.]

Effective date—Savings—1967 ex.s. c 26: See notes following RCW 82.01.050.

84.04.120 "Taxing district". "Taxing district" shall be held and construed to mean and include the state and any county, city, town, township, port district, school district, road district, metropolitan park district, water district or other municipal corporation, now or hereafter existing, having the power or authorized by law to impose burdens upon property within the district in proportion to the value thereof, for the purpose of obtaining revenue for public purposes, as distinguished from municipal corporations authorized to impose burdens, or for which burdens may be imposed, for such purposes, upon property in proportion to the benefits accruing thereto. [1961 c 15 § 84.04.120. Prior: (i) 1919 c 142 § 1, part; RRS § 11226, part. (ii) 1925 ex.s. c 130 § 2; RRS § 11106.]

84.04.130 "Tract", "lot", etc. "Tract" or "lot," and "piece or parcel of real property," and "piece or parcel of lands" shall each be held to mean any contiguous quantity of land in the possession of, owned by, or recorded as the property of the same claimant, person or company. [1961 c 15 § 84.04.130. Prior: 1925 ex.s. c 130 § 6, part; 1897 c 71 § 4, part; 1893 c 124 § 4, part; 1890 p 531 § 4, part; 1886 p 48 § 2, part; Code 1881 § 2830, part; RRS § 11110, part.]

84.04.140 "Regular property taxes", "regular property tax levies". The term "regular property taxes" and the term "regular property tax levy" shall mean a property tax levy by or for a taxing district which levy is subject to the aggregate limitation set forth in RCW 84.52.043 and RCW 84.52.050, as now or hereafter amended, or which is imposed by or for a port district or a public utility district. [1973 1st ex.s. c 195 § 88; 1971 ex.s. c 288 § 13.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Savings—Severability—1971 ex.s. c 288: See notes following RCW 84.40.030.

Chapter 84.08 GENERAL POWERS AND DUTIES OF TAX COMMISSION (DEPARTMENT OF REVENUE)

Sections	
84.08.005	Adoption of provisions of chapter 82.01 RCW.
84.08.010	Powers of tax commission—General supervision—Rules and processes—Visitation of counties.
84.08.020	Additional powers—To advise county and local officers—Books and blanks—Reports.
84.08.030	Additional powers—To test work of assessors—Supplemental assessment lists—Audits.
84.08.040	Additional powers—To keep valuation records—Access to files of other public offices.
84.08.050	Additional powers—Access to books and records—Hearings—Investigation of complaints.
84.08.060	Additional powers—Power over county boards of equalization—Reconvening.
84.08.070	Rules and regulations authorized.
84.08.080	Commission to decide questions of interpretation.
84.08.090	Biennial reports—Drafts of legislative bills.
84.08.100	Advance copies to members of legislature.
84.08.110	Commission to compile tax laws.
84.08.120	Duty to obey orders of tax commission.
84.08.130	Appeals from county board of equalization to commission.
84.08.140	Appeals from levy of taxing district to commission.
84.08.190	Assessors to meet with tax commission.

Constitutional limitations on taxation: State Constitution Art. 2 § 40, Art. 7 §§ 1, 2, 3.

Taxing districts, general limitation of indebtedness: Chapter 39.36 RCW.

84.08.005 Adoption of provisions of chapter **82.01** RCW. The provisions of chapter 82.01 RCW, as now or hereafter amended, apply to Title 84 RCW as fully as though they were set forth herein. [1961 c 15 § 84.08.005.]

84.08.010 Powers of tax commission—General supervision—Rules and processes—Visitation of counties. The tax commission shall:

(1) Exercise general supervision and control over the administration of the assessment and tax laws of the state, over county assessors, and county boards of equalization, and over boards of county commissioners, county treasurers and county auditors and all other county officers, in the performance of their duties relating to taxation, and perform any act or give any order or direction to any county board of equalization or to any county assessor or to any other county officer as to the valuation of any property, or class or classes of property in any county, township, city or town, or as to any other matter relating to the administration of the assessment and taxation laws of the state, which, in the commission's judgment may seem just and necessary, to the end that all taxable property in this state shall be listed upon the assessment rolls and valued and assessed according to the provisions of law, and equalized between persons, firms, companies and corporations, and between the different counties of this state, and between the different taxing units and townships, so that equality of taxation and uniformity of administration shall be secured and all taxes shall be collected according to the provisions of law.

- (2) Formulate such rules and processes for the assessment of both real and personal property for purposes of taxation as are best calculated to secure uniform assessment of property of like kind and value in the various taxing units of the state, and relative uniformity between properties of different kinds and values in the same taxing unit. The tax commission shall furnish to each county assessor a copy of the rules and processes so formulated. The tax commission may, from time to time, make such changes in the rules and processes so formulated as it deems advisable to accomplish the purpose thereof, and it shall inform all county assessors of such changes.
- (3) Visit the counties in the state, unless prevented by necessary official duties, for the investigation of the methods adopted by the county assessors and county boards of commissioners in the assessment and equalization of taxation of real and personal property; carefully examine into all cases where evasion of property taxation is alleged, and ascertain where existing laws are defective, or improperly or negligently administered. [1961 c 15 § 84.08.010. Prior: 1939 c 206 §§ 4, part and 5, part; 1935 c 127 § 1, part; 1931 c 15 § 1, part; 1927 c 280 § 5, part; 1925 c 18 § 5, part; 1921 c 7 §§ 50, 53; 1907 c 220 § 1, part; 1905 c 115 § 2, part; RRS §§ 11091 (first), part and 11091 (second), part.]

84.08.020 Additional powers—To advise county and local officers—Books and blanks—Reports. The tax commission shall:

- (1) Confer with, advise and direct assessors, boards of equalization, county boards of commissioners, county treasurers, county auditors and all other county and township officers as to their duties under the law and statutes of the state, relating to taxation, and direct what proceedings, actions or prosecutions shall be instituted to support the law relating to the penalties, liabilities and punishment of public officers, persons, and officers or agents of corporations for failure or neglect to comply with the provisions of the statutes governing the return, assessment and taxation of property, and the collection of taxes, and cause complaint to be made against any of such public officers in the proper county for their removal from office for official misconduct or neglect of duty. In the execution of these powers and duties the said commission or any member thereof may call upon prosecuting attorneys or the attorney general, who shall assist in the commencement and prosecution for penalties and forfeiture, liabilities and punishments for violations of the laws of the state in respect to the assessment and taxation of property.
- (2) Prescribe all forms of books and blanks to be used in the assessment and collection of taxes, and change such forms when prescribed by law, and recommend to the legislature such changes as may be deemed most economical to the state and counties, and such recommendation shall be accompanied by carefully prepared bill or bills for this end.

(3) Require county, city and town officers to report information as to assessments of property, equalization of taxes, the expenditure of public funds for all purposes, and other information which said commission may request. [1961 c 15 § 84.08.020. Prior: 1939 c 206 § 5, part; 1935 c 127 § 1, part; 1921 c 7 §§ 50, 53; 1907 c 220 § 1, part; 1905 c 115 § 2, part; RRS § 11091 (second), part.]

84.08.030 Additional powers—To test work of assessors—Supplemental assessment lists—Audits. The department of revenue shall examine and test the work of county assessors at any time, and have and possess all rights and powers of such assessors for the examination of persons, and property, and for the discovery of property subject to taxation, and if it shall ascertain that any taxable property is omitted from the assessment list, or not assessed or valued according to law, it shall bring the same to the attention of the assessor of the proper county in writing, and if such assessor shall neglect or refuse to comply with the request of the department of revenue to place such property on the assessment list, or to correct such incorrect assessment or valuation the department of revenue shall have the power to prepare a supplement to such assessment list, which supplement shall include all property required by the department of revenue to be placed on the assessment list and all corrections required to be made. Such supplement shall be filed with the assessor's assessment list and shall thereafter constitute an integral part thereof to the exclusion of all portions of the original assessment list inconsistent therewith, and shall be submitted therewith to the county board of equalization. As part of the examining and testing of the work of county assessors to be accomplished pursuant to this section, the department of revenue shall audit at least five percent of all personal property accounts listed in any county each calendar year. [1967 ex.s. c 149 § 30; 1961 c 15 § 84.08.030. Prior: 1939 c 206 § 4, part; 1931 c 15 § 1, part; 1927 c 280 § 5, part; 1925 c 18 § 5, part; 1921 c 7 §§ 50, 53; RRS § 11091 (first).]

Effective date—1967 ex.s. c 149: The effective date of the 1967 amendment to this section was July I, 1967, see note following RCW 82.04.050.

Savings-1967 ex.s. c 149: RCW 82.98.035.

Severability——1967 ex.s. c 149: See note following RCW 82.98.030.

84.08.040 Additional powers—To keep valuation records—Access to files of other public offices. The tax commission shall secure, tabulate, and keep records of valuations of all classes of property throughout the state, and for that purpose, shall have access to all records and files of state offices and departments and county and municipal offices and shall require all public officers and employees whose duties make it possible to ascertain valuations, including valuations of property of public service corporations for rate making purposes to file reports with the commission, giving such information as to such valuation and the source thereof: *Provided*, That the nature and kind of the tabulations,

records of valuation and requirements from public officers, as stated herein, shall be in such form, and cover such valuations, as the tax commission shall prescribe. [1961 c 15 § 84.08.040. Prior: 1939 c 206 § 4, part; 1931 c 15 § 1, part; 1927 c 280 § 5, part; 1925 c 18 § 5, part; 1921 c 7 §§ 50, 53; RRS § 11091 (first), part.]

84.08.050 Additional powers—Access to books and records—Hearings—Investigation of complaints. The department of revenue shall:

- (1) Require individuals, partnerships, companies, associations and corporations to furnish information as to their capital, funded debts, investments, value of property, earnings, taxes and all other facts called for on these subjects so that the department may determine the taxable value of any property or any other fact it may consider necessary to carry out any duties now or hereafter imposed upon it, or may ascertain the relative burdens borne by all kinds and classes of property within the state, and for these purposes their records, books, accounts, papers and memoranda shall be subject to production and inspection, investigation and examination by said department, or any employee thereof designated by said department for such purpose, and any or all real and/or personal property in this state shall be subject to visitation, investigation, examination and/or listing at any and all times by the department or by any employee thereof designated by said department.
- (2) Summon witnesses to appear and testify on the subject of capital, funded debts, investments, value of property, earnings, taxes, and all other facts called for on these subjects, or upon any matter deemed material to the proper assessment of property, or to the investigation of the system of taxation, or the expenditure of public funds for state, county, district and municipal purposes: Provided, however, No person shall be required to testify outside of the county in which the taxpayer's residence, office or principal place of business, as the case may be, is located. Such summons shall be served in like manner as a subpoena issued out of the superior court and be served by the sheriff of the proper county, and such service certified by him to said department without compensation therefor. Persons appearing before said department in obedience to a summons shall in the discretion of the department receive the same compensation as witnesses in the superi-

Any member of the department or any employee thereof designated for that purpose may administer oaths to witnesses.

In case any witness shall fail to obey the summons to appear, or refuse to testify, or shall fail or refuse to comply with any of the provisions of subsections (1) and (2) of this section, such person, for each separate or repeated offense, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined in any sum not less than fifty dollars, nor more than five thousand dollars. Any person who shall testify falsely shall be guilty of and shall be punished for perjury.

(3) Thoroughly investigate all complaints which may be made to it of illegal, unjust or excessive taxation,

and shall endeavor to ascertain to what extent and in what manner, if at all, the present system is inequal or oppressive. [1973 c 95 § 8; 1961 c 15 § 84.08.050. Prior: 1939 c 206 § 5, part; 1935 c 127 § 1, part; 1921 c 7 §§ 50, 53; 1907 c 220 § 1, part; 1905 c 115 § 2, part; RRS § 11091 (second), part.]

84.08.060 Additional powers—Power over county boards of equalization—Reconvening. The tax commission shall have power to direct and to order any county board of equalization to raise or lower the valuation of any taxable property, or to add any property to the assessment list, or to perform or complete any other duty required by statute. The tax commission may require any such board of equalization to reconvene after its adjournment for the purpose of performing any order or requirement made by the tax commission and may make such orders as it shall determine to be just and necessary. The commission may require any county board of equalization to reconvene at any time for the purpose of performing or completing any duty or taking any action it might lawfully have performed or taken at any of its previous regular July, November or April meetings. If such board of equalization shall fail or refuse forthwith to comply with any such order or requirement of the tax commission, the tax commission shall have power to take any other appropriate action, or to make such correction or change in the assessment list, and such corrections and changes shall be a part of the record of the proceedings of the said board of equalization: Provided, That in all cases where the tax commission shall raise the valuation of any property or add property to the assessment list, it shall give notice either for the same time and in the same manner as is now required in like cases of county boards of equalization, or if it shall deem such method of giving notice impracticable it shall give notice by publication thereof in a newspaper of general circulation within the county in which the property affected is situated once each week for two consecutive weeks, and the tax commission shall not proceed to raise such valuation or add such property to the assessment list until a period of five days shall have elapsed subsequent to the date of the last publication of such notice. Such notice shall give the legal description of each tract of land involved, or a general description in case of personal property; the tax record-owner thereof; the assessed value thereof determined by the county board of equalization in case the property is on the assessment roll; and the assessed value thereof as determined by the tax commission and shall state that the tax commission proposes to increase the assessed valuation of such property to the amount stated and to add such property to the assessment list at the assessed valuation stated. The necessary expense incurred by the tax commission in making such reassessment and/or adding such property to the assessment list shall be borne by the county or township in which the property as reassessed and/or so added to the assessment list is situated and shall be paid out of the proper funds of such county upon the order of the tax commission. [1961 c 15 § 84.08.060. Prior: 1939 c 206 § 4, part; 1931 c 15 § 1, part; 1927 c 280 § 5, part; 1925 c

18 § 5, part; 1921 c 7 §§ 50, 53; RRS § 11091 (first), part.]

84.08.070 Rules and regulations authorized. The tax commission shall make such rules and regulations as may be necessary to carry out the powers granted by this chapter, and for conducting hearings and other proceedings before it. [1961 c 15 § 84.08.070. Prior: 1939 c 206 § 4, part; 1931 c 15 § 1, part; 1927 c 280 § 5, part; 1925 c 18 § 5, part; 1921 c 7 §§ 50, 53; RRS § 11091 (first), part. FORMER PART OF SECTION: 1935 c 123 § 18 now codified as RCW 84.12.390.]

84.08.080 Commission to decide questions of interpretation. The tax commission shall, with the advice of the attorney general, decide all questions that may arise in reference to the true construction or interpretation of this title, or any part thereof, with reference to the powers and duties of taxing district officers, and such decision shall have force and effect until modified or annulled by the judgment or decree of a court of competent jurisdiction. [1961 c 15 § 84.08.080. Prior: 1925 ex.s. c 130 § 111; 1897 c 71 § 92; 1895 c 176 § 20; 1893 c 124 § 95; RRS § 11272.]

84.08.090 Biennial reports——Drafts of legislative bills. The tax commission shall make diligent investigation concerning the revenue laws and systems of other states and countries, so far as the same may be known by reports and statistics and can be ascertained by correspondence, and with the aid of information thus obtained, together with the experience and observation of our own laws and the operation thereof, recommend to the governor, in a biennial report at least sixty days before the meeting of the legislature, such amendments, changes and modification of our revenue laws as seem proper and requisite to remedy injustice and irregularities in taxation, and to facilitate the assessment and collection of public revenue in the most economical manner. All such recommendations shall be accompanied by suitable bill or bills necessary to carry into effect such recommendations. This report shall also show in tabulated form the whole amount of taxes collected in the state for all purposes, classified as state, county and municipal, with the sources thereof, the amount lost, the cause of the loss and such other pertinent statistics, matter and information concerning revenue and taxation as may be deemed of public interest. [1961 c 15 § 84.08.090. Prior: 1905 c 115 § 4; No RRS.]

84.08.100 Advance copies to members of legislature. There shall be printed copies of said report, one copy of which shall be sent to each member of the legislature at least twenty days prior to the assembling thereof. [1961 c 15 § 84.08.100. Prior: 1905 c 115 § 5; No RRS.]

84.08.110 Commission to compile tax laws. The tax commission shall compile the laws of this state relating to assessment and collection of taxes, with such annotations, instructions and references to the decisions of the courts concerning the same as it may deem proper. It shall cause the same to be printed and distributed to

the several county assessors, deputy county assessors, prosecuting attorneys, county commissioners, in the state, and to such other officers and persons as may request the same. [1961 c 15 § 84.08.110. Prior: 1907 c 220 § 3; RRS § 11096.]

84.08.120 Duty to obey orders of tax commission. It shall be the duty of every public officer to comply with any lawful order, rule or regulation of the tax commission made under the provisions of this title, and whenever it shall appear to the tax commission that any public officer or employee whose duties relate to the assessment or equalization of assessments of property for taxation or to the levy or collection of taxes has failed to comply with the provisions of this title or with any other law relating to such duties or the rules of the commission made in pursuance thereof, the commission after a hearing on the facts may issue its order directing such public officer or employee to comply with such provisions of law or of its rules, and if such public officer or employee for a period of ten days after service on him of the commission's order shall neglect or refuse to comply therewith, the commission may apply to a judge of the superior court or court commissioner of the county in which said public officer or employee holds office for an order returnable within five days from the Gate thereof to compel such public officer or employee to comply with such provisions of law or of the commission's order, or to show cause why he should not be compelled so to do, and any order issued by the judge pursuant thereto shall be final. The remedy herein provided shall be cumulative and shall not exclude the tax commission from exercising any power or rights otherwise granted. [1961 c 15 § 84.08.120. Prior: 1939 c 206 § 7; 1927 c 280 § 12; 1925 c 18 § 12; RRS § 11102.]

84.08.130 Appeals from county board of equalization to commission. Any taxpayer or taxing unit feeling aggrieved by the action of any county board of equalization may appeal to the tax commission by filing with the county auditor a notice of appeal in duplicate within ten days after the action of such board of equalization, which notice shall specify the actions complained of, and said auditor shall forthwith transmit one of said notices to the tax commission; and in like manner any county assessor may appeal to the commission from any action of any county board of equalization. The tax commission shall require the board appealed from to certify the minutes of its proceedings resulting in such action and all evidence taken in connection therewith, and may receive further evidence, and shall make such order as in its judgment is just and proper. [1961 c 15 § 84.08.130. Prior: 1939 c 206 § 6; 1927 c 280 § 6; 1925 c 18 § 6; RRS § 11092.]

84.08.140 Appeals from levy of taxing district to commission. Any taxpayer feeling aggrieved by the levy or levies of any taxing district except levies authorized by a vote of the people of the district may appeal therefrom to the tax commission as hereinafter provided. Such taxpayer, upon the execution of a bond, with two or more sufficient sureties to be approved by the

county auditor, payable to the state of Washington, in the penal sum of two hundred dollars and conditioned that if the petitioner shall fail in his appeal for a reduction of said levy or levies he will pay the taxable costs of the hearings hereinafter provided, not exceeding the amount of such bond, may file a written complaint with the county auditor wherein such taxing district is located not later than ten days after the making and entering of such levy or levies, setting forth in such form and detail as the tax commission shall by general rule prescribe, his objections to such levy or levies. Upon the filing of such complaint, the county auditor shall immediately transmit a certified copy thereof, together with a copy of the budget or estimates of such taxing district as finally adopted, including estimated revenues and such other information as the tax commission shall by rule require, to the tax commission. The tax commission shall fix a date for a hearing on said complaint at the earliest convenient time after receipt of said record, which hearing shall be held in the county in which said taxing district is located, and notice of such hearing shall be given to the officials of such taxing district, charged with determining the amount of its levies, and to the taxpayer on said complaint by registered mail at least five days prior to the date of said hearing. At such hearings all interested parties may be heard and the tax commission shall receive all competent evidence. After such hearing, the tax commission shall either affirm or decrease the levy or levies complained of, in accordance with the evidence, and shall thereupon certify its action with respect thereto to the county auditor, who, in turn, shall certify it to the taxing district or districts affected, and the action of the tax commission with respect to such levy or levies shall be final and conclusive. [1961 c 15 § 84.08.140. Prior: 1927 c 280 § 8; 1925 c 18 § 8; RRS § 11098.]

84.08.190 Assessors to meet with tax commission. For the purpose of instruction on the subject of taxation, the county assessors of the state shall meet with the tax commission at the capital of the state, or at such place within the state as they may determine at their previous meeting, on the second Monday of October of each year or on such other date as may be fixed by the tax commission. Each assessor shall be paid by the county of his residence his actual expenses in attending such meeting, upon presentation to the county auditor of proper vouchers. [1961 c 15 § 84.08.190. Prior: 1939 c 206 § 16, part; 1925 ex.s. c 130 § 57, part; 1911 c 12 § 1; RRS § 11140, part.]

Chapter 84.09 GENERAL PROVISIONS

Sections	
84.09.010	Nomenclature—Taxes designated as taxes of year in which payable.
84.09.020	Abbreviations authorized.
84.09.030	Taxing district boundary changes—Time limitation—Filing.
84.09.040	Penalty for nonperformance of duty by county officers
84.09.050	Fees and costs allowed in civil actions against county officers.
84.09.060	Property tax advisor.

84.09.010 Nomenclature—Taxes designated as taxes of year in which payable. All annual taxes and assessments of real and personal property shall hereafter be known and designated as taxes and assessments of the year in which such taxes and assessments, or the initial installment thereof, shall become due and payable. [1961 c 15 § 84.09.010. Prior: 1939 c 136 § 2; RRS § 11112–2. Formerly RCW 84.08.150.]

84.09.020 Abbreviations authorized. In all proceedings relative to the levy, assessment or collection of taxes, and any entries required to be made by any officer or by the clerk of the court, letters, figures and characters may be used to denote townships, ranges, sections, parts of sections, lots or blocks, or parts thereof, the year or years for which taxes were due, and the amount of taxes, assessments, penalties, interest and costs. Whenever the abbreviation "do." or the character """ or any other similar abbreviations or characters shall be used in any such proceedings, they shall be construed and held as meaning and being the same name, word, initial, letters, abbreviations, figure or figures, as the last one preceding such "do." and """ or other similar characters. [1961 c 15 § 84.09.020. Prior: 1925 ex.s. c 130 § 112, part; 1897 c 71 § 93, part; 1893 c 124 § 97, part; RRS § 11273, part. Formerly RCW 84.08.170.

84.09.030 Taxing district boundary changes—Time limitation——Filing. For the purposes of property taxation and the levy of property taxes the boundaries of counties, cities and all other taxing districts shall be the established official boundaries of such districts existing on the first day of March of the year in which the levy is made, and no such levy shall be made for any taxing district whose boundaries were not duly established on the first day of March of such year. In any case where any instrument setting forth the official boundaries of any newly established taxing district, or setting forth any change in such boundaries, is required by law to be filed in the office of the county auditor or other county official, said instrument shall be filed in triplicate. The officer with whom such instrument is filed shall transmit two copies to the county assessor. [1961 c 15 § 84.09-.030. Prior: 1951 c 116 § 1; 1949 c 65 § 1; 1943 c 182 § 1; 1939 c 136 § 1; Rem. Supp. 1949 § 11106–1. Formerly RCW 84.08.160.]

84.09.040 Penalty for nonperformance of duty by county officers. Every county auditor, county assessor and county treasurer who in any case refuses or knowingly neglects to perform any duty enjoined on him by this title, or who consents to or connives at any evasion of its provisions whereby any proceeding herein provided for is prevented or hindered, or whereby any property required to be listed for taxation is unlawfully exempted, or the valuation thereof is entered on the tax roll at less than its true taxable value, shall, for every such neglect, refusal, consent or connivance, forfeit and pay to the state not less than two hundred nor more than one thousand dollars, at the discretion of the court, to be recovered before any court of competent jurisdiction upon the complaint of any citizen who is a taxpayer; and the prosecuting attorney shall prosecute such suit to judgment and execution. [1961 c 15 § 84-.09.040. Prior: 1925 ex.s. c 130 § 109; 1897 c 71 § 89; 1893 c 124 § 92; RRS § 11270. Formerly RCW 84.56.410.]

84.09.050 Fees and costs allowed in civil actions against county officers. Whenever a civil action is commenced against any person holding the office of county treasurer, county auditor, or any other officer, for performing or attempting to perform any duty authorized or directed by any statute of this state for the collection of the public revenue, such treasurer, auditor or other officer may, in the discretion of the court before whom such action is brought, by an order made by such court and entered in the minutes thereof, be allowed and paid out of the county treasury, reasonable fees of counsel and other expenses for defending such action. [1961 c 15 § 84.09.050. Prior: 1925 ex.s. c 130 § 110; 1897 c 71 § 90; 1893 c 124 § 93; RRS § 11271. Formerly RCW 84.56.420.]

84.09.060 Property tax advisor. See RCW 84.48.140.



Chapter 84.10 PROPERTY TAX COMMITTEE

Section 84.10.010

Committee created—Purpose—Membership— Terms—Meetings—Expenses—Powers and duties.

84.10.010 Committee created—Purpose—Membership—Terms—Meetings—Expenses—Powers and duties. There is hereby created a permanent property tax committee for the purpose of making a thorough examination of the property tax and its administration.

This committee shall consist of eight members: Four senators, two from each political party, to be appointed by the president of the senate and four representatives, two from each political party, to be appointed by the speaker of the house of representatives.

Members shall be appointed on or before June 30, 1971, in the odd-numbered years to serve two year terms. Membership shall not be dependent upon continuation in office.

The initial meeting of the committee shall be held within sixty days of appointment, and shall be called by the chairman of the senate revenue and taxation committee, who shall act as temporary chairman. At such first meeting the committee shall elect a chairman and a vice-chairman. The chairman shall appoint a secretary and such other staff as the members of the committee deem necessary.

Members of the committee shall receive allowance while attending meetings of the committee or while engaged in other committee business in the amount provided in RCW 44.04.120 as now or hereafter amended. All expenses incurred by the committee or the members thereof shall be paid on voucher forms signed by the chairman of the committee. Vouchers should be drawn on funds appropriated generally by the legislature or on any special appropriation which may be provided by the legislature for the expenses of the committee.

The committee is authorized to appoint such citizen subcommittees as it deems appropriate. The members of the subcommittees shall receive no compensation but shall receive per diem in an amount not to exceed twenty-five dollars per day while attending to the business of the commission and their necessary travel expenses. Payment of per diem and expenses shall be made upon vouchers approved by the chairman of the committee.

The committee may select and retain such consultants and research organizations as necessary to assist the committee in any of its functions.

Duties and responsibilities of the committee shall include, without limitation, the following:

- (1) A continuing study and analysis of the present and alternative systems of taxation of property within the state of Washington.
- (2) An investigation of the impact of property taxation on individuals, business and types of property.
- (3) A continuing review of the provisions of *this 1971 amendatory act and the implementation thereof to determine the need for any revision.

- (4) An evaluation of the present administrative-judicial appeal procedure in order to determine whether taxpayers have ready and inexpensive access to effective legal remedies.
- (5) A continuation of studies regarding property tax exemptions and the tax loss sustained by local communities by reason of such exemptions.
- (6) An examination of the organization and operation of all taxing districts, and the administration of the property tax.
- (7) An analysis of the methods of determining county ratios.
- (8) An exploration of the feasibility of deferral of property taxes for senior citizens, comparing methods and effects of such program as used in other states.
- (9) A review of the effect of the present property tax system of taxation of farms and farm lands, including the study of an alternative tax based upon the income derived from the use of farm lands.
- (10) Any other matters referred to the committee by the legislature.

The committee shall report its findings and recommendations to the 1973 session of the legislature by the second Monday of January, 1973, and to each session of the legislature thereafter at the same time. [1971 ex.s. c 288 § 18.]

*Reviser's note: "this 1971 amendatory act" [1971 ex.s. c 288] is codified as RCW 36.21.015, 36.29.015, 84.04.140, 84.10.010, 84.36.370, 84.36.380, 84.40.030, 84.40.0301, 84.40.045, 84.41.030, 84.41.040, 84.48.080, 84.48.085, 84.48.140, 84.52.052, 84.55.010–84.55.050, 84.56.020, 84.69.020, and also contains the repeal of RCW 84.36.128, 84.36.129 and 84.54.010.

Savings—Severability—1971 ex.s. c 288: See notes following RCW 84.40.030.

Forest tax committee: RCW 84.33.180.



Chapter 84.12 ASSESSMENT AND TAXATION OF PUBLIC UTILITIES

Sections	
84.12.200	Definitions.
84.12.210	Property used but not owned deemed sole operating
	property of owning company.
84.12.220	Jurisdiction to determine operating, nonoperating property.
84.12.230	Annual reports to be filed.
84.12.240	Access to books and records.
84.12.250	Depositions may be taken.
84.12.260	Default valuation by commission——Penalty—— Estoppel.
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- **84.12.200 Definitions.** For the purposes of this chapter and unless otherwise required by the context:
- (1) "Commission" without other designation means the tax commission of the state of Washington.
- (2) "Railroad company" shall mean and include any person owning or operating a railroad, street railway, suburban railroad or interurban railroad in this state, whether its line of railroad be maintained at the surface, or above or below the surface of the earth, or by whatever power its vehicles are transported; or owning any station, depot, terminal or bridge for railroad purposes, as owner, lessee or otherwise.
- (3) "Motor vehicle transportation company" shall mean and include any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the conveyance and transportation of persons and/or property by motor propelled vehicles over any public street and/or highway in this state, between fixed termini or over a regular route, and engaged in the business of transporting persons and/or property for compensation as owner, lessee or otherwise.
- (4) "Airplane company" shall mean and include any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the conveyance and transportation of persons and/or property by aircraft, and engaged in the business of transporting persons and/or property for compensation, as owner, lessee or otherwise.
- (5) "Electric light and power company" shall mean and include any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the generation, transmission or distribution of electricity in this

- state, and engaged in the business of furnishing, transmitting, distributing or generating electrical energy for light, heat or power for compensation as owner, lessee or otherwise.
- (6) "Telegraph company" shall mean and include any person owning, controlling, operating or managing any telegraph or cable line in this state, with appliances for the transmission of messages, and engaged in the business of furnishing telegraph service for compensation, as owner, lessee or otherwise.
- (7) "Telephone company" shall mean and include any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the transmission of communication by telephone in this state through owned or controlled exchanges and/or switchboards, and engaged in the business of furnishing telephonic communication for compensation as owner, lessee or otherwise.
- (8) "Gas company" shall mean and include any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the manufacture, transportation, or distribution of natural or manufactured gas in this state, and engaged for compensation in the business of furnishing gas for light, heat, power or other use, as owner, lessee or otherwise.
- (9) "Pipe line company" shall mean and include any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the conveyance or transportation of oils, natural or manufactured gas and/or other substances, except water, by pipe line in this state, and engaged in such business for compensation, as owner, lessee or otherwise.
- (10) "Water company" shall mean and include any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the supply, storage, distribution, diversion or carriage of water in this state, and engaged in the business of furnishing water for power, irrigation, manufacturing, domestic or other uses for compensation, as owner, lessee or otherwise.
- (11) "Heating company" shall mean and include any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the generation and/or distribution of steam or hot water for heat, power, manufacturing or other purposes in this state, and engaged principally in business of furnishing, distributing, supplying or generating steam or hot water for heat, power, manufacturing or other purposes for compensation, as owner, lessee or otherwise.
- (12) "Toll bridge company" shall mean and include any person owning, controlling, operating, or managing real or personal property, used for or in connection with or to facilitate the conveyance or transportation of persons and/or property over a bridge or bridge approach over any stream, river or body of water within,

or partly within this state, and operated as a toll bridge for compensation, as owner, lessee, or otherwise.

- (13) "Steamboat company" shall mean and include any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the conveyance and transportation of persons and/or property by vessel or ferry, upon the waters within this state, including the rivers and lakes and Puget Sound, between fixed termini or over a regular route, and engaged in the business of transporting persons and/or property for compensation as owner, lessee or otherwise.
- (14) "Logging railroad company" shall mean and include any person owning, controlling, operating or managing real or personal property, used or to be used for or in connection with or to facilitate the conveyance and transportation of forest products by rail in this state, and engaged in the business of transporting forest products either as private carrier or carrier for hire.
- (15) "Person" shall mean and include any individual, firm, copartnership, joint venture, association, corporation, trust, or any other group acting as a unit, whether mutual, cooperative or otherwise, and/or trustees or receivers appointed by any court.
- (16) "Company" shall mean and include any railroad company, motor vehicle transportation company, airplane company, electric light and power company, telegraph company, telephone company, gas company, pipe line company, water company, heating company, toll bridge company, steamboat company, or logging railroad company; and the term "companies" shall mean and include all of such companies.
- (17) "Operating property" shall mean and include all property, real and personal, owned by any company, or held by it as occupant, lessee or otherwise, including all franchises and lands, buildings, rights-of-way, water powers, motor vehicles, wagons, horses, aircraft, aerodromes, hangars, office furniture, water mains, gas mains, pipe lines, pumping stations, tanks, tank farms, holders, reservoirs, telephone lines, telegraph lines, transmission and distribution lines, dams, generating plants, poles, wires, cables, conduits, switch boards, devices, appliances, instruments, equipment, machinery, vessels, ferries, landing slips, docks, roadbeds, tracks, terminals, rolling stock equipment, appurtenances and all other property of a like or different kind, situate within the state of Washington, used by the company in the conduct of its operations; and, in case of personal property used partly within and partly without the state, it shall mean and include a proportion of such personal property to be determined as in this chapter provided.
- (18) "Nonoperating property" shall mean all physical property owned by any company, other than that used during the preceding calendar year in the conduct of its operations. It shall include all lands and/or buildings wholly used by any person other than the owning company. In cases where lands and/or buildings are used partially by the owning company in the conduct of its operations and partially by any other person not assessable under this chapter under lease, sublease, or other form of tenancy, the operating and nonoperating property of the company whose property is assessed

- hereunder shall be determined by the commission in such manner as will, in its judgment, secure the separate valuation of such operating and nonoperating property upon a fair and equitable basis. The amount of operating revenue received from tenants or occupants of property of the owning company shall not be considered material in determining the classification of such property. [1961 c 15 § 84.12.200. Prior: 1935 c 123 § 1; 1925 ex.s. c 130 § 36; 1907 c 131 § 2; 1907 c 78 § 2; RRS § 11156–1. Formerly RCW 84.12.010 and 84.12-.020, part.]
- 84.12.210 Property used but not owned deemed sole operating property of owning company. Property used but not owned by an operating company shall, whether such use be exclusive or jointly with others, be deemed the sole operating property of the owning company. [1961 c 15 § 84.12.210. Prior: 1935 c 123 § 1, subdivision (19); RRS § 11156–1(19). Formerly RCW 84.12-.020, part.]
- **84.12.220** Jurisdiction to determine operating, non-operating property. In all matters relating to assessment and taxation the commission shall have jurisdiction to determine what is operating property and what is non-operating property. [1961 c 15 § 84.12.220. Prior: 1935 c 123 § 2; RRS § 11156–2. Formerly RCW 84.12.020, part.]
- 84.12.230 Annual reports to be filed. Each company doing business in this state shall annually on or before the 15th day of March, make and file with the commission an annual report, in such manner, upon such form, and giving such information as the commission may direct. At the time of making such report each company shall also be required to furnish to the commission the annual reports of the board of directors, or other officers to the stockholders of the company, duplicate copies of the annual reports made to the interstate commerce commission and to the utilities and transportation commission of this state and duplicate copies of such other reports as the commission may direct. [1961 c 15 § 84.12.230. Prior: 1935 c 123 § 3; 1925 ex.s. c 130 § 39; 1907 c 131 § 5; 1907 c 78 § 5; 1897 c 71 § 40; 1893 c 124 § 40; 1891 c 140 § 27; 1890 p 541 § 27; RRS § 11156-3. Formerly RCW 84.12.030.]
- 84.12.240 Access to books and records. The department of revenue shall have access to all books, papers, documents, statements and accounts on file or of record in any of the departments of the state; and it shall have the power to issue subpoenas, signed by a member of the department and served in a like manner as a subpoena issued from courts of record, to compel witnesses to appear and give evidence and to produce books and papers. Any member of the department, or the secretary thereof, or any employee officially designated by the department is authorized to administer oaths to witnesses. The attendance of any witness may be compelled by attachment issued out of any superior court upon application to said court by any member of the department, upon a proper showing that such witness

has been duly served with a subpoena and has refused to appear before the said department. In case of the refusal of a witness to produce books, papers, documents, or accounts, or to give evidence on matters material to the hearing, the department or any member thereof may institute proceedings in the proper superior court to compel such witness to testify or to produce such books or papers, and to punish him for such failure or refusal. All process issued by the department shall be served by the sheriff of the proper county or by a duly authorized agent of the department and such service, if made by the sheriff, shall be certified by him to the commission without any compensation therefor. Persons appearing before the department in obedience to a subpoena shall receive the same compensation as witnesses in the superior court. The records, books, accounts and papers of each company shall be subject to visitation, investigation or examination by the department, or any employee thereof officially designated by the department. All real and/or personal property of any company shall be subject to visitation, investigation, examination and/or listing at any and all times by the department, or any person officially designated by the director. [1973 c 95 § 9; 1961 c 15 § 84.12.240. Prior: 1935 c 123 § 4; 1925 ex.s. c 130 § 37; 1907 c 131 § 3; 1907 c 78 § 3; RRS § 11156-4. Formerly RCW 84.12.080.]

84.12.250 Depositions may be taken. The commission, in any matter material to the valuation, assessment or taxation of the operating property of any company, may cause the deposition of witnesses residing without the state or absent therefrom, to be taken upon notice to the company interested in like manner as the depositions of witnesses are taken in civil actions in the superior court. [1961 c 15 § 84.12.250. Prior: 1935 c 123 § 5; 1925 ex.s. c 130 § 38; 1907 c 131 § 4; 1907 c 78 § 4; RRS § 11156–5. Formerly RCW 84.12.090.]

84.12.260 Default valuation by commission alty—Estoppel. If any company, or any of its officers or agents shall refuse or neglect to make any report required by this chapter, or by the commission, or shall refuse to permit an inspection and examination of its records, books, accounts, papers or property requested by the commission, or shall refuse or neglect to appear before the commission in obedience to a subpoena, the commission shall inform itself to the best of its ability of the matters required to be known, in order to discharge its duties with respect to valuation and assessment of the property of such company, and the commission shall add to the value so ascertained twenty-five percent as a penalty for such failure or refusal and such company shall be estopped to question or impeach the assessment of the commission in any hearing or proceeding thereafter. [1961 c 15 § 84.12.260. Prior: 1935 c 123 § 6; 1925 ex.s. c 130 § 41; 1907 c 131 § 7; 1907 c 78 § 6; 1891 c 140 § 37; 1890 p 544 § 36; RRS § 11156–6. Formerly RCW 84.12.100.]

84.12.270 Annual assessment—Sources of information. The commission shall annually make an assessment of the operating property of all companies; and between the fifteenth day of March and the first day of July of each of said years shall prepare an assessment roll upon which it shall enter and assess the true cash value of all the operating property of each of such companies as of the first day of January of the year in which the assessment is made. For the purpose of determining the true cash value of such property the commission may inspect the property belonging to said companies and may take into consideration any information or knowledge obtained by it from such examination and inspection of such property, or of the books, records and accounts of such companies, the statements filed as required by this chapter, the reports, statements or returns of such companies filed in the office of any board, office or commission of this state or any county thereof, the earnings and earning power of such companies, the franchises owned or used by such companies, the assessed valuation of any and all property of such companies, whether operating or nonoperating property, and whether situated within or outside the state, and any other facts, evidence or information that may be obtainable bearing upon the value of the operating property: Provided, That in no event shall any statement or report required from any company by this chapter be conclusive upon the commission in determining the amount, character and true cash value of the operating property of such company. [1961 c 15 § 84-.12.270. Prior: 1939 c 206 § 19; 1935 c 123 § 7; 1925 ex.s. c 130 § 43; 1907 c 131 § 8; 1907 c 78 § 7; 1891 c 140 §§ 28–31; 1890 p 541 §§ 26–33; RRS § 11156–7. Formerly RCW 84.12.040.]

84.12.280 Classification of real and personal property. In making the assessment of the operating property of any railroad or logging railroad company and in the apportionment of the values and the taxation thereof, all land occupied and claimed exclusively as the rightof-way for railroads, with all the tracks and substructures and superstructures which support the same, together with all side tracks, second tracks, turn-outs, station houses, depots, round houses, machine shops, or other buildings belonging to the company, used in the operation thereof, without separating the same into land and improvements, shall be assessed as real property. And the rolling stock and other movable property belonging to any railroad or logging railroad company shall be considered as personal property and taxed as such: Provided, That all of the operating property of street railway companies shall be assessed and taxed as personal property.

All of the operating property of airplane companies, telegraph companies, pipe line companies, water companies and toll bridge companies; the rolling stock of motor vehicle transportation companies and floating equipment of steamboat companies, and all of the operating property other than lands and buildings of electric light and power companies, telephone companies, gas companies and heating companies shall be assessed and taxed as personal property. [1961 c 15 § 84.12.280.

Prior: 1935 c 123 § 8; 1925 ex.s. c 130 § 44; 1907 c 78 § 8; 1891 c 140 §§ 28–31; 1890 p 541 §§ 26–33; RRS § 11156–8. Formerly RCW 84.12.050.]

84.12.290 Rolling stock of motor vehicle transportation companies excluded. Rolling stock of motor vehicle transportation companies used, or of the type designed primarily to be used, on the public streets or highways, shall not be listed or assessed for ad valorem taxation so long as chapter 82.44 RCW remains in effect. [1961 c 15 § 84.12.290. Prior: Added by the 1941 Code Committee. Formerly RCW 84.12.170.]

84.12.300 Valuation of interstate utility——Apportionment of system value to state. In determining the value of the operating property within this state of any company, the properties of which lie partly within and partly without this state, the commission may, among other things, take into consideration the value of the whole system as a unit, and for such purpose may determine, insofar as the same is reasonably ascertainable, the salvage value, the actual cost new, the cost of reproduction new less depreciation and plus appreciation, the par value, actual value and market value of the company's outstanding stocks and bonds during one or more preceding years, the past, present and prospective gross and net earnings of the whole system as a unit.

In apportioning such system value to the state, the commission shall consider relative costs, relative reproduction cost, relative future prospects and relative track mileage and the distribution of terminal properties within and without the state and such other matters and things as the commission may deem pertinent.

The commission may also take into consideration the actual cost, cost of reproduction new, and cost of reproduction new less depreciation, earning capacity and future prospects of the property, located within the state and all other matters and things deemed pertinent by the commission. [1961 c 15 § 84.12.300. Prior: 1935 c 123 § 9; 1925 ex.s. c 130 § 44; 1907 c 78 § 8; RRS § 11156–9. Formerly RCW 84.12.060.]

84.12.310 Deduction of nonoperating property. For the purpose of determining the system value of the operating property of any such company, the commission shall deduct from the actual cash value of the total assets of such company, the actual cash value of all nonoperating property owned by such company. For such purpose the commission may require of the assessors of the various counties within this state a detailed list of such company's properties assessed by them, together with the assessable or assessed value thereof: *Provided*, That such assessed or assessed value shall be advisory only and not conclusive on the commission as to the value thereof. [1961 c 15 § 84.12.310. Prior: 1935 c 123 § 10; RRS § 11156–10. Formerly RCW 84.12.070.]

84.12.320 Persons bound by notice. Every person, company or companies operating any property in this state as defined in this chapter shall be the representative of every title and interest in the property as owner, lessee or otherwise, and notice to such person shall be

notice to all interests in the property for the purpose of assessment and taxation. The assessment and taxation of the property of the company in the name of the owner, lessee or operating company shall be deemed and held an assessment and taxation of all the title and interest in such property of every kind and nature. [1961 c 15 § 84.12.320. Prior: 1935 c 123 § 11; RRS § 11156–11. Formerly RCW 84.12.120.]

84.12.330 Assessment roll——Notice of valuation. Upon the assessment roll shall be placed after the name of each company a general description of the operating property of the company, which shall be considered sufficient if described in the language of subdivision (17) of RCW 84.12.200, as applied to said company, following which shall be entered the actual cash value of the operating property as determined by the commission. No assessment shall be invalidated by reason of a mistake in the name of the company assessed, or the omission of the name of the owner or by the entry as owner of a name other than that of the true owner. When the commission shall have prepared the assessment roll and entered thereon the actual cash value of the operating property of the company, as herein required, it shall notify the company by mail of the valuation determined by it and entered upon said roll. [1961] c 15 § 84.12.330. Prior: 1935 c 123 § 12; 1925 ex.s. c 130 § 44; 1907 c 78 § 8; 1891 c 140 § 35; 1890 p 543 § 35; RRS § 11156–12. Formerly RCW 84.12.110.]

84.12.340 Hearings on assessment, time and place of. At any time between the tenth and twenty-fifth days of July, inclusive, following the making of the assessment, every company shall be entitled on its own motion, presented to the commission before the tenth day of July, to a hearing and to present evidence before the commission, relating to the value of its operating property and to the value of other taxable property in the counties in which its operating property is situate. Upon request in writing for such hearing, the commission shall appoint a time and place therefor, within the period aforesaid, the hearing to be conducted in such manner as the commission shall direct. Hearings provided for in this section may be held at such times and in such places throughout the state as the commission may deem proper or necessary, may be adjourned from time to time and from place to place and may be conducted by the commission or by such member or members thereof as may be duly delegated to act for it. Testimony taken before less than the entire commission shall be reported and a transcript thereof filed with the commission prior to its decision. [1961 c 15 § 84.12.340. Prior: 1953 c 162 § 1; 1939 c 206 § 20; 1935 c 123 § 13; RRS § 11156–13. Formerly RCW 84.12.130.]

84.12.350 Determination of true value by department of revenue—Apportionment. Upon determination by the department of revenue of the true and correct actual cash value of the property appearing on such rolls it shall apportion such value to the respective counties

entitled thereto, as hereinafter provided, and shall determine the equalized assessed valuation of such property in each such county and in the several taxing districts therein, by applying to such actual apportioned value the same ratio as the ratio of assessed to actual value of the general property in such county: *Provided*, That, whenever the amount of the true and correct value of the operating property of any company otherwise apportionable to any county or other taxing district shall be less than two hundred fifty dollars, such amount need not be apportioned to such county or taxing district but may be added to the amount apportioned to an adjacent county or taxing district. [1967] ex.s. c 26 § 17; 1961 c 15 § 84.12.350. Prior: 1939 c 206 § 21; 1935 c 123 § 14; RRS § 11156–14. Formerly RCW 84.12.140.]

Effective date—Savings—1967 ex.s. c 26: See notes following RCW 82.01.050.

- 84.12.360 Basis of apportionment. The actual cash value of the operating property assessed to a company, as fixed and determined by the state board of equalization, shall be apportioned by the commission to the respective counties and to the taxing districts thereof wherein such property is located in the following manner:
- (1) Property of steam, suburban, and interurban railroad companies, telegraph companies and pipe line companies—upon the basis of that proportion of the value of the total operating property within the state which the mileage of track, as classified by the commission (in case of railroads), mileage of wire (in the case of telegraph companies) and mileage of pipe line (in the case of pipe line companies) within each county or taxing district bears to the total mileage thereof within the state, at the end of the calendar year last past. For the purpose of such apportionment the commission may classify railroad track.
- (2) Property of street railroad companies, motor vehicle transportation companies, telephone companies, electric light and power companies, gas companies, water companies, heating companies and toll bridge companies—upon the basis of relative value of the operating property within each county and taxing district to the value of the total operating property within the state to be determined by such factors as the commission shall deem proper.
- (3) Planes or other aircraft of airplane companies and watercraft of steamboat companies—upon the basis of such factor or factors of allocation, to be determined by the commission, as will secure a substantially fair and equitable division between counties and other taxing districts.

All other property of airplane companies and steamboat companies—upon the basis set forth in subdivision (2) hereof.

The basis of apportionment with reference to all public utility companies above prescribed shall not be deemed exclusive and the tax commission in apportioning values of such companies may also take into consideration such other information, facts, circumstances,

or allocation factors as will enable it to make a substantially just and correct valuation of the operating property of such companies within the state and within each county thereof. [1961 c 15 § 84.12.360. Prior: 1955 c 120 § 1; 1935 c 123 § 15; 1925 ex.s. c 130 § 47; 1917 c 25 § 1; 1907 c 78 § 11; 1891 c 140 § 33; 1890 p 541 § 30; RRS § 11156–15. Formerly RCW 84.12.150.]

84.12.370 Certification to county assessors—Entry upon tax rolls. When the state board of equalization shall have determined the equalized assessed value of the operating property of each company in each of the respective counties and in the taxing districts thereof, as hereinabove provided, the commission shall certify such equalized assessed value to the county assessor of the proper county. The county assessor shall enter the company's real operating property upon the real property tax rolls and the company's personal operating property upon the personal property tax rolls of his county, together with the values so apportioned, and the same shall be and constitute the assessed valuation of the operating property of the company in such county and the taxing districts therein for that year, upon which taxes shall be levied and collected in the same manner as on the general property of such county. [1961 c 15 § 84.12.370. Prior: 1935 c 123 § 16; RRS § 11156–16. Formerly RCW 84.12.160.]

84.12.380 Assessment of nonoperating property. All property of any company not assessed as operating property under the provisions of this chapter shall be assessed by the assessor of the county wherein the same may be located or situate the same as the general property of the county. [1961 c 15 § 84.12.380. Prior: 1935 c 123 § 17; 1891 c 140 § 34; 1890 p 542 § 33; RRS § 11156–17. Formerly RCW 84.12.180.]

84.12.390 Rules and regulations. The commission shall have the power to make such rules and regulations, not inconsistent herewith, as may be convenient and necessary to enforce and carry out the provisions of this chapter. [1961 c 15 § 84.12.390. Prior: 1935 c 123 § 18; RRS § 11156–18. Formerly RCW 84.08.070, part.]



Chapter 84.16 ASSESSMENT AND TAXATION OF PRIVATE CAR COMPANIES

Sections	
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84.16.030	Annual statement of railroad companies.
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84.16.040	Annual assessment—Sources of information.
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84.16.100	Hearings, time and place of.
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84.16.120	Basis of apportionment.
84.16.130	Certification to county assessors—Apportionment to taxing districts—Entry upon tax rolls.
84.16.140	Assessment of nonoperating property.

84.16.010 Definitions. For the purposes of this chapter and unless otherwise required by the context:

- (1) The term "commission" without other designation means the tax commission of the state of Washington.
- (2) The term "private car company" or "company" shall mean and include any person, copartnership, association, company or corporation owning, controlling, operating or managing stock cars, furniture cars, refrigerator cars, fruit cars, poultry cars, tank cars or any other kind of cars, used for transportation of property, by or upon railroad lines running in, into or through the state of Washington when such railroad lines are not owned or leased by such person, copartnership, association, company or corporation; or owning, controlling, operating or managing sleeping cars, parlor cars, buffet cars, tourist cars or any other kind of cars, used for transportation of persons by or upon railroads on lines running in, into or through the state of Washington, when such railroad lines are not owned or leased by such person, copartnership, association, company or corporation and upon which an extra charge in addition to the railroad transportation fare is made.
- (3) The term "operating property" shall mean and include all rolling stock and car equipment owned by any private car company, or held by it as occupant, lessee or otherwise, including its franchises used and reasonably necessary in carrying on the business of such company; and in the case of rolling stock and car equipment used partly within and partly without the state, shall mean and include a proportion of such rolling stock and car equipment to be determined as in this chapter provided; and all such property shall, for the purposes of this chapter be deemed personal property. [1961 c 15 § 84.16.010. Prior: 1933 c 146 § 1; RRS § 11172–1; prior: 1907 c 36 § 1.]
- 84.16.020 Annual statement of private car companies. Every private car company shall annually on or before the first day of May, make and file with the commission in such form and upon such blanks as the commission may provide and furnish, a statement, for the year ending December thirty-first next preceding, under the

oath of the president, secretary, treasurer, superintendent or chief officer of such company, containing the following facts:

(1) The name of the company, the nature of the business conducted by the company, and under the laws of what state or country organized; the location of its principal office; the name and post office address of its president, secretary, auditor, treasurer, superintendent and general manager; the name and post office address of the chief officer or managing agent or attorney in fact in Washington.

(2) The total number of cars of every class used in transacting business on all lines of railroad, within the state and outside the state; together with the original cost and the fair average value per car of all cars of each of such classes.

(3) The total number of miles of railroad main track over which such cars were used within this state and within each county in this state.

(4) The total number of car miles made by all cars on each of the several lines of railroad in this state, and the total number of car miles made by all cars on all railroads within and without the state during the year.

(5) A statement in detail of the entire gross receipts and net earnings of the company during the year within the state and of the entire system, from all sources.

(6) Such other facts or information as the commission may require in the form of return prescribed by it.

The commission shall have power to prescribe directions, rules and regulations to be followed in making the report required herein. [1961 c 15 § 84.16.020. Prior: 1933 c 146 § 2; RRS § 11172–2; prior: 1907 c 36 § 2.]

84.16.030 Annual statement of railroad companies. The president or other officer of every railroad company whose lines run in, into or through this state, shall, on or before the first day of April in each year, furnish to the commission a statement, verified by the affidavit of the officer making the same, showing as to every private car company respectively, the name of the company, the class of car and the total number of miles made by each class of cars, and the total number of miles made by all cars on its lines, branches, sidings, spurs or warehouse tracks, within this state during the year ending on the thirty-first day of December next preceding. [1961 c 15 § 84.16.030. Prior: 1933 c 146 § 3; RRS § 11172–3.]

84.16.032 Access to books and records. The department of revenue shall have access to all books, papers, documents, statements and accounts on file or of record in any of the departments of the state; and shall have the power, by summons signed by director and served in a like manner as a subpoena issued from courts of record, to compel witnesses to appear and give evidence and to produce books and papers. The director or any employee officially designated by the director is authorized to administer oaths to witnesses. The attendance of any witness may be compelled by attachment issued out

of any superior court upon application to said court by the department, upon a proper showing that such witness has been duly served with a summons and has refused to appear before the said department. In case of the refusal of a witness to produce books, papers, documents or accounts or to give evidence on matters material to the hearing, the department may institute proceedings in the proper superior court to compel such witness to testify, or to produce such books or papers and to punish him for the refusal. All summons and process issued by the department shall be served by the sheriff of the proper county and such service certified by him to the commission without any compensation therefor. Persons appearing before the department in obedience to a summons, shall, in the discretion of the department, receive the same compensation as witnesses in the superior court. The records, books, accounts and papers of each company shall be subject to visitation, investigation or examination by the department, or any employee thereof officially designated by the director. All real and/or personal property of any company shall be subject to visitation, investigation, examination and/or listing at any and all times by the department, or any person employed by the department. [1973 c 95] § 10; 1961 c 15 § 84.16.032. Prior: 1933 c 146 § 4; RRS § 11172-4; prior: 1907 c 36 § 6. Formerly RCW 84.16.060.]

84.16.034 Depositions may be taken, when. The commission in any matter material to the valuation, assessment or taxation of the property of any company, may cause the deposition of witnesses residing without the state or absent therefrom, to be taken upon notice to the company interested in like manner as the deposition of witnesses are taken in civil actions in the superior court. [1961 c 15 § 84.16.034. Prior: 1933 c 146 § 5; RRS § 11172–5. Formerly RCW 84.16.070.]

84.16.036 Default valuation by commission——Penalty—Estoppel. If any company, or its officer or agent, shall refuse or neglect to make any report required by this chapter, or by the commission, or shall refuse or neglect to permit an inspection and examination of its records, books, accounts, papers or property requested by the commission, or shall refuse or neglect to appear before the commission in obedience to a summons, the commission shall inform itself the best it may of the matters to be known, in order to discharge its duties with respect to valuation and assessment of the property of such company; and the commission shall add to the value so ascertained twenty-five percent as a penalty for the failure or refusal of such company to make its report and such company shall be estopped to question or impeach the assessment of the commission in any hearing or proceeding thereafter. [1961 c 15 § 84.16.036. Prior: 1933 c 146 § 6; RRS § 11172-6; prior: 1907 c 36 §§ 5, 6. Formerly RCW 84.16.080.]

84.16.040 Annual assessment—Sources of information. The commission shall annually make an assessment of the operating property of each private car

company; and between the first day of May and the first day of July of each of said years shall prepare an assessment roll upon which it shall enter and assess the true cash value of all the operating property of each of such companies as of the first day of January of the year in which the assessment is made. For the purpose of determining the true cash value of such property the commission may take into consideration any information or knowledge obtained by it from an examination and inspection of such property, or of the books, records and accounts of such companies, the statements filed as required by this chapter, the reports, statements or returns of such companies filed in the office of any board, office or commission of this state or any county thereof, the earnings and earning power of such companies, the franchises owned or used by such companies, the assessed valuation of any and all property of such companies, whether operating property or nonoperating property, and whether situated within or without the state, and any other facts, evidences or information that may be obtainable bearing upon the value of the operating property: *Provided*, That in no event shall any statement or report required from any company by this chapter be conclusive upon the commission in determining the amount, character and true cash value of the operating property of such company. [1961 c 15 § 84.16.040. Prior: 1939 c 206 § 22; 1933 c 146 § 7; RRS § 11172-7; prior: 1907 c 36 § 7.]

84.16.050 Basis of valuation——Apportionment of system value to state. The commission may, in determining the actual cash value of the operating property to be placed on the assessment roll value the entire property as a unit. If the company owns, leases, operates or uses property partly within and partly without the state, the commission may determine the value of the operating property within this state by the proportion that the value of such property bears to the value of the entire operating property of the company, both within and without this state. In determining the operating property which is located within this state the commission may consider and base such determination on the proportion which the number of car miles of the various classes of cars made in this state bears to the total number of car miles made by the same cars within and without this state, or to the total number of car miles made by all cars of the various classes within and without this state. If the value of the operating property of the company cannot be fairly determined in such manner the commission may use any other reasonable and fair method to determine the value of the operating property of the company within this state. [1961 c 15 § 84.16.050. Prior: 1933 c 146 § 8; RRS § 11172-8; prior: 1907 c 36 § 7.]

84.16.090 Assessment roll—Notice of valuation. Upon the assessment roll shall be placed after the name of each company a general description of the operating property of the company, which shall be considered sufficient if described in the language of subdivision (3) of RCW 84.16.010 or otherwise, following which shall

be entered the actual cash value of the operating property as determined by the commission. No assessment shall be invalid by a mistake in the name of the company assessed, by omission of the name of the owner or by the entry of a name other than that of the true owner. When the commission shall have prepared the assessment roll and entered thereon the actual cash value of the operating property of the company, as herein required, it shall notify the company by mail of the valuation determined by it and entered upon said roll; and thereupon such valuation shall become the actual cash value of the operating property of the company, subject to revision or correction by the state board of equalization as hereinafter provided; and shall be the valuation upon which, after equalization by the state board of equalization as hereinafter provided, the taxes of such company shall be based and computed. [1961 c 15 § 84.16.090. Prior: 1933 c 146 § 9; RRS § 11172–9; prior: 1907 c 36 § 4.]

84.16.100 Hearings, time and place of. Every company assessed under the provisions of this chapter shall be entitled on its own motion to a hearing and to present evidence before the commission, at any time between the twentieth day of July and the fifteenth day of August, relating to the value of the operating property of such company and to the value of the other taxable property in the counties in which the operating property of such company is situate. Upon request in writing for such hearing, which must be presented to the commission on or before the twentieth day of July following the making of the assessment, the commission shall appoint a time and place therefor, within the respective periods aforesaid, the hearing to be conducted in such manner as the commission shall direct. Hearings provided for in this section may be held at such times and in such places throughout the state as the commission may deem proper or necessary and may be adjourned from time to time and from place to place. [1961 c 15 § 84.16.100. Prior: 1939 c 206 § 23; 1933 c 146 § 10; RRS § 11172–10.]

84.16.110 Determination of true value by department of revenue—Apportionment to counties. Upon determination by the department of revenue of the true and correct actual cash value of the property appearing on such rolls the department shall apportion such value to the respective counties entitled thereto as hereinafter provided, and shall determine the equalized or assessed valuation of such property in such counties by applying to such actual apportioned value the same ratio as the ratio of assessed to actual value of the general property of the respective counties: Provided, That, whenever the amount of the true and correct value of the operating property of any company otherwise apportionable to any county shall be less than two hundred fifty dollars, such amount need not be apportioned to such county but may be added to the amount apportioned to an adjacent county. [1967 ex.s. c 26 § 18; 1961 c 15 § 84.16-.110. Prior: 1939 c 206 § 24; 1933 c 146 § 11; RRS § 11172-11.]

Effective date—Savings—1967 ex.s. c 26: See notes following RCW 82.01.050.

- **84.16.120** Basis of apportionment. The actual cash value of the property of each company as fixed and determined by the state board of equalization as herein provided shall be apportioned to the respective counties in the following manner:
- (1) If all the operating property of the company is situated entirely within a county and none of such property is located within, extends into, or through or is operated into or through any other county, the entire value thereof shall be apportioned to the county within which such property is situate, located and operated.
- (2) If the operating property of any company is situated or located within, extends into or is operated into or through more than one county, the value thereof shall be apportioned to the respective counties into or through which its cars are operated in the proportion that the length of main line track of the respective railroads moving such cars in such counties bears to the total length of main line track of such respective railroads in this state.
- (3) If the property of any company is of such character that it will not be reasonable, feasible or fair to apportion the value as hereinabove provided, the value thereof shall be apportioned between the respective counties into or through which such property extends or is operated or in which the same is located in such manner as may be reasonable, feasible and fair. [1961 c 15 § 84.16.120. Prior: 1933 c 146 § 12; RRS § 11172–12; prior: 1907 c 36 § 7.]

84.16.130 Certification to county assessors——Apportionment to taxing districts——Entry upon tax rolls. When the state board of equalization shall have determined the equalized or assessed value of the operating property of each company in the respective counties as hereinabove provided, the tax commission shall certify such equalized or assessed value to the county assessor of the proper county; and the county assessor shall apportion and distribute such assessed or equalized valuation to and between the several taxing districts of his county entitled to a proportionate value thereof in the manner prescribed in RCW 84.16.120 for apportionment of values between counties. The county assessor shall enter such assessment upon the personal property tax rolls of his county, together with the values so apportioned, and the same shall be and constitute the assessed valuation of the operating company in such county for that year, upon which taxes shall be levied and collected the same as on general property of the county. [1961 c 15 § 84.16.130. Prior: 1939 c 206 § 25; 1933 c 146 § 13; RRS § 11172–13.]

84.16.140 Assessment of nonoperating property. All property of any company not assessed as operating property under the provisions of this chapter shall be assessed by the assessor of the county wherein the same may be located or situate the same as the general property of the county. [1961 c 15 § 84.16.140. Prior: 1933 c 146 § 14; RRS § 11172–14.]



Chapter 84.20 EASEMENTS OF PUBLIC UTILITIES

Sections

84.20.010 Easements taxable as personalty. Servient estate taxable as realty.

84.20.030 Sale for taxes —Realty to be sold subject to easement.

84.20.040 Realty not subject to tax on easement or property

thereon.

84.20.050 Railroads excepted.

84.20.010 Easements taxable as personalty. Easements and the property constructed upon or occupying such easements owned by public service corporations shall be assessed and taxed together as personal property and the taxes thereon shall be collected as personal property taxes. [1961 c 15 § 84.20.010. Prior: 1929 c 199 § 1; RRS § 11188.]

84.20.020 Servient estate taxable as realty. Real estate subject to any such easement shall be assessed and taxed as real estate subject to such easement. [1961 c 15 § 84.20.020. Prior: 1929 c 199 § 2; RRS § 11189.]

84.20.030 Sale for taxes—Realty to be sold subject to easement. When any such real estate is sold for delinquent taxes thereon it shall be sold subject to such easement, and the purchaser at any such tax sale shall acquire no title to such easement or the property constructed upon or occupying the same. [1961 c 15 § 84-.20.030. Prior: 1929 c 199 § 3; RRS § 11190.]

84.20.040 Realty not subject to tax on easement or property thereon. Real estate subject to any such easement shall not be chargeable with any tax levied upon such easement or the property constructed upon or occupying such easement and shall not be sold for the nonpayment of any such tax. [1961 c 15 § 84.20.040. Prior: 1929 c 199 § 4; RRS § 11191.]

84.20.050 Railroads excepted. This chapter shall not apply to railroad easements or property. [1961 c 15 § 84.20.050. Prior: 1929 c 199 § 5; RRS § 11192.]



Chapter 84.24 REASSESSMENT OF PROPERTY

Sections 84.24.010 Definitions. 84.24.020 Relisting for claimed error in taxation. 84.24.030 Notice--Publication and service. 84.24.040 Hearing. 84.24.050 Certification and entry on rolls—Relisting and relevy. 84.24.060 Substituted for original tax—Interest. 84.24.070 Refunding of excess—County tax refund fund.

84.24.010 Definitions. The terms used in this chapter shall be construed as follows: The phrase "error in taxation" shall mean and embrace any action on the part of any assessing or taxing officer or board resulting in taxes being levied on any property at an amount in excess of what they should have been, or resulting in a tax void in whole or in part; the word "owner" shall be construed to mean the person owning the legal title to the property which shall be reassessed and retaxed pursuant to this chapter as shown by the county auditor's records; the phrase "relevied tax" shall mean the tax levied on any property as a result of a reassessment as provided in this chapter; the phrase "original tax" shall mean the tax originally levied upon the property for the year or years for which a reassessment and relevy is made; the phrase "original assessment" shall mean all of the proceedings of the assessing and taxing officers leading up to the actual levying of the original tax; the phrase "original assessment date" shall mean the date as of which the property in question was valued for the purpose of fixing the original tax thereon; the word "hearing" shall mean a proceeding in which any taxpayer or other person having an interest in the matter concerning which such hearing is had, is afforded an opportunity of making such showing with respect thereto, as he may desire; the phrase "tax commission" shall mean the tax commission of the state of Washington; the term "person" shall import both the singular and plural as the case may demand, or as shall be applicable, and shall include individuals, copartnerships, corsocieties porations, and unincorporated associations. [1961 c 15 § 84.24.010. Prior: 1931 c 106 § 1; RRS § 11301.]

84.24.020 Relisting for claimed error in taxation. Whenever it is alleged in any protest accompanying the payment of taxes heretofore or hereafter filed with any county or state board or officer, or in any petition or complaint heretofore or hereafter served or filed in any court for or on behalf of such taxpayer that any error in taxation has occurred in the assessment or taxation, or reassessment or retaxation, heretofore or hereafter made of any property taxable in this state, and that such assessment or reassessment or tax is excessive or void in whole or in part, such property may forthwith, in the manner provided in this chapter, be relisted, revalued, reassessed and retaxed for the year or years in the assessment and taxation, or reassessment and retaxation, of which such error or errors in taxation are so alleged to have been made. One or more reassessments shall not exhaust the assessing officials' power to reassess, where authority to make a further reassessment is given by judicial decree. [1961 c 15 § 84.24.020. Prior: 1941 c 152 § 1; 1931 c 106 § 2; Rem. Supp. 1941 § 11302.]

84.24.030 Notice—Publication and service. The tax commission shall cause a notice, signed by it, to be served upon the owner in the manner hereinafter provided, which notice shall be addressed to the owner and also "to all persons known and unknown having or claiming any interest in the property in this notice described", shall describe such property with the same particularity as the same is required by law to be described upon the assessment rolls, and shall give notice that at a time to be fixed in such notice (which time shall not be less than ten, nor more than thirty days after the date of the last publication of such notice hereinafter provided), such tax commission will, at its office proceed to reassess and retax said property for the particular year or years involved (naming them) and further giving notice that said owner or other interested persons may appear at the time and place set forth in said notice, and show cause, if any there be, why such reassessment and retaxation should not be made, and make such showing as they shall desire to make as to the claimed illegality of such tax. Such notice shall also be published once a week for three consecutive weeks in a newspaper printed and published and of general circulation in one of the counties in which such property is located. A copy of such notice shall also be mailed not less than ten days prior to the date fixed for such hearing to the prosecuting attorney of each county in which the property is located.

The notice referred to in this section shall be served either (1) in the same manner as personal service of summons in civil actions is made, or (2) by depositing a true copy thereof in the United States post office at Olympia, Washington, securely wrapped and plainly addressed to such owner at his last known address. Proof of such service shall be made by the affidavit of the person making such service. [1961 c 15 § 84.24.030. Prior: 1931 c 106 § 3; RRS § 11303.]

84.24.040 Hearing. A hearing shall be had at the time and place set forth in the notice provided for in RCW 84.24.030, and thereafter the tax commission shall determine, as of the original assessment date, and in the manner provided by existing law, the cash market value of the property in question, and the ratio between cash market value and assessed value of the other taxable property in the county where such property is located, and shall fix the equalized value of the property in question at that percentage of its cash market value as of the original assessment date, which the equalized assessed value of the general taxable property in the county where such reassessed property is located, bore to its cash market value: Provided, however, That in case of a protest, complaint or petition based upon an alleged excessive assessment, the reassessment shall not exceed the original assessment. [1961 c 15 § 84.24.040. Prior: 1931 c 106 § 4; RRS § 11304.]

84.24.050 Certification and entry on rolls——Relisting and relevy. If the original assessment was made by a county assessor, the equalized valuation of such property for the purpose of such reassessment and any other corrections made by the tax commission in the original tax shall be forthwith certified to the county assessor of the county in which such reassessed property is located, and the same shall be entered and the tax extended by such assessor under an appropriate heading, in the assessment rolls for the year or years for which such reassessment is made, in the same manner as provided by existing law for the entry and extension of the original assessment of such property. If the original assessment was made by the tax commission, the equalized valuation of such property for the purpose of such reassessment shall be forthwith entered by the tax commission under an appropriate heading, in its assessment rolls for the year or years for which such reassessment was made, and shall be apportioned to the county or counties, and certified to the county assessors of the proper counties, and shall be distributed by the county assessors among taxing districts, and shall be placed upon the county tax rolls, in the same manner as provided by existing law for the entry and extension of the original assessment of such property.

The officers authorized by existing law to levy and collect taxes on said property shall forthwith proceed to relist said property, and to relevy and collect the tax thereon as of the original assessment year or years, in the same manner as provided by existing law for the listing of property, and the levying and collection of taxes thereon, save and except, that each such officer shall, in turn, perform the several duties to be performed by him in connection with such reassessment and retaxation, as soon as the completion of the duties of other officers in connection therewith make it possible for him to do so: Provided, That such tax as reassessed and relevied shall be figured and determined at the same tax rate as the original tax on said property for the year or years for which said reassessment was made, was or should have been, figured and determined. [1961 c 15 § 84.24.050. Prior: 1931 c 106 § 5; RRS § 11305.]

84.24.060 Substituted for original tax—Interest. The tax as so relevied and reassessed shall, for all purposes, be deemed to have been levied on said property as of the time that the original tax was levied, and in substitution therefor, and all payments made upon such original tax shall be deemed to have been made upon, and shall be credited upon, such relevied tax, as of the time and with the same effect as though made on such relevied tax: *Provided*, *however*, That any portion of the relevied tax that shall not have been paid prior to the date of delinquency of the original tax shall bear interest at the same rate and from the same dates as the unpaid portion of the original tax. [1961 c 15 § 84.24-.060. Prior: 1931 c 106 § 6; RRS § 11306.]

84.24.070 Refunding of excess—County tax refund fund. As soon as any such relevied tax shall have been reassessed and relevied as herein provided, the board of

county commissioners shall forthwith, by proper resolution, order and direct the repayment to the owner of the property affected, of such an amount as the payments theretofore made upon the original tax exceed the amount of such relevied tax (the amount of which shall be certified by the county treasurer to said commissioners), together with interest on such excess at six percent per annum from the date or dates of such excess payment, and such repayment shall be made by warrants drawn upon a fund in said treasury hereby created to be known and designated as the county tax refund fund.

Annually, at the time required by law for the levying of taxes for county purposes the proper county officers required by law to make and enter such tax levies, shall make and enter a tax levy or levies for said county tax refund fund as follows:

(1) A levy upon all of the taxable property within the county for the amount of all taxes collected by the county for county and/or state purposes, and which the board of county commissioners has ordered and directed to be repaid within the preceding twelve months, including legal interest, together with the additional amounts hereinafter provided for;

(2) A levy upon all of the taxable property of each taxing district within the county for the amount of all taxes collected by the county for the purposes of the various taxing districts in such county, which the board of county commissioners has ordered and directed to be repaid within the preceding twelve months, including legal interest, together with the additional amounts hereinafter provided for.

The aforesaid levy or levies shall also include a proper share of the interest paid out of said fund during said twelve months upon warrants issued against said fund, plus an additional amount not to exceed ten percent of the total of the preceding items required to be included in such levy or levies as such levying officers shall deem necessary to meet the obligations of such fund, taking into consideration the probable portions of such taxes that will not be collected or collectible during the year in which they are due and payable, and also any unobligated cash on hand in said fund. [1961 c 15 § 84.24-.070. Prior: 1931 c 106 § 7; RRS § 11307.]

Chapter 84.28 REFORESTATION LANDS

Sections	
84.28.005	Purpose.
84.28.006	Definitions.
84.28.010	Lands to be classified.
84.28.020	Classification procedure—Review by tax commission.
84.28.050	Removal from classification—Petition of department or county assessor—Hearing.
84.28.060	Removal from classification—Petition of taxpayers—Hearing.
84.28.063	Removal from classification—Petition of owner.
84.28.065	Taxation upon removal of land from classification— Effective date of classification and removal orders.
84.28.080	Court review.
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84.28.095	Tax on unclassified lands.
84.28.100	Permit to remove forest crop—Estimated stumpage rates—Bond or deposit.
84.28.110	Report of cutting—Yield tax—Rates—Actions to recover tax.
84.28.140	Collection of yield tax—Delinquency—Lien.
84.28.150	Reforestation land taxes exclusive—Exceptions.
84.28.160	Rules and regulations authorized.
84.28.170	Penalty.

84.28.005 Purpose. Public welfare demands that steps be taken to encourage reforestation and to protect and promote the growth of new forests on lands chiefly valuable for that purpose in order that they may be restored to the economic and industrial life of the state. To accomplish that end it is necessary that a system of taxation and assessment be devised for such lands, which will encourage the growth of new and immature forests on lands chiefly valuable for that purpose, and which will enable the owners thereof to bear the burden of taxation on such lands over the period of years necessary to produce forests of commercial value. Therefore, the state of Washington, through its legislature, hereby exercising its police and sovereign power, declares and enacts that all logged-off or selectively harvested lands and all unforested lands chiefly valuable for the production and growth of forests and all lands growing immature forests and forests of no commercial value shall not be assessed or taxed at a rate which will discourage or hamper the growth of forests on such lands, but shall be assessed and taxed at such rate and in such manner that owners of such lands may be encouraged to reforest, protect and grow forests of commercial value on such lands. [1963 c 214 § 1; 1961 c 15 § 84.28.005. Prior: 1931 c 40 § 1; RRS § 11219–1.]

84.28.006 Definitions. For the purposes of this chapter:

- (1) "Department" shall mean the state department of natural resources;
- (2) "Commission" shall mean the state tax commission.
- (3) The term selectively harvested lands as used in this chapter shall mean lands devoted to reforestation as set forth and defined in Article 7, Section 1 of the Constitution of the state of Washington, as amended. [1963 c 214 § 2.]

84.28.010 Lands to be classified. All lands lying west of the summit of the Cascade range of mountains which are unforested or upon which the forest crop is not mature in merchantable quantities and which by reason of location, topography and geological formation are chiefly valuable for the purpose of developing and growing forests may be classified as reforestation lands as hereinafter provided, and shall thereupon be taxed and assessed as in this chapter provided, and not otherwise.

All lands lying east of the summit of the Cascade range of mountains which by reason of location, topography and geological formation are chiefly valuable for and devoted to the growing of forests may be classified as reforestation lands as hereinafter provided and shall thereupon be taxed and assessed as in this chapter provided, and not otherwise, and such lands may include lands upon which a present forest crop is being grown, which have been logged off in whole or selectively harvested leaving a residual stand and making provision for the continuous production of forest products consistent with sound forestry practices.

No land shall be classified as reforestation land hereunder which was valued and assessed for its forest growth on the 1930 tax rolls, without approval of the board of county commissioners of the county in which said land is located, or until after said lands have been cut over and the timber cut and removed in western Washington, or which have been logged off in whole or selectively harvested in eastern Washington as provided in the two preceding paragraphs set forth in this section. [1963 c 214 § 3; 1961 c 15 § 84.28.010. Prior: 1931 c 40 § 2; RRS § 11219–2.]

84.28.020 Classification procedure——Review by tax commission. The owner of any lands eligible for classification under this chapter may apply in writing to the department of natural resources for the classification of any such lands as reforestation lands. The application shall contain a list of such lands by county, giving the legal description thereof by government legal subdivision, in tracts not smaller than a forty acre tract or government lot. At the time of filing the application with the department, the owner shall also file a copy thereof with the assessor of each county wherein such lands are situated along with a list of such lands described in the application. Within one hundred and twenty days following the filing of the application, a hearing on the proposed classification shall be held by the department at the court house in the county seat in each county of the state wherein any lands proposed for classification are situated. Notice of the hearing shall be given by the department by publication of a notice in at least two issues of a newspaper published and having general circulation in the county wherein such hearing is to be held. The notice shall specify the time, place and general purpose of the hearing and shall advise that a list of the lands proposed for classification as reforestation lands, with the legal description and the names of the owners, has been filed with the county assessor. The

last publication of such notice shall be at least fifteen days prior to the date fixed for the hearing. The department shall, on or before the date of the last publication of the notice, mail a copy thereof to the applicant, the county commissioners and the county assessor. At the hearing, the department shall hear objections to, and arguments for and against the proposed classification as to all, or any particular lands described on the list. Following the hearing the department shall reconsider the proposed list and classification and shall strike from the list any lands it determines are not suitable as reforestation lands and shall forward a list of such rejected lands to the land owner. The department shall, within thirty days following the conclusion of the hearing, file with the state tax commission and forward to the land owner and assessor a list of the lands by the respective counties determined by it to be qualified for classification as reforestation lands, with description by government legal subdivisions, and names and addresses of respective owners.

The commission shall hold said list for a period of two weeks, during which time any taxpayer, or the county assessor, of the county in which the lands are located shall be entitled to file written objections with it to the classification as reforestation lands of any particular lands on such list. If any objection is filed the commission shall within thirty days after the receipt of the objection fix a date and hold a hearing thereon, and shall in writing notify the objector, the department, the assessor and the owner of the lands of the date fixed for the hearing and send a copy of the written objections to the department, land owner and assessor. At the hearing the commission shall hear and consider evidence offered by the department, owner, assessor or objector as to the nature and character of such lands, and from such evidence shall determine whether the lands shall be classified as reforestation lands; and if the commission determines that the lands are not suitable for reforestation and should not be classified as reforestation lands, it shall cause such lands to be stricken from the list. If no objections are filed to the classification of any lands on such list or if objections are filed and after hearing are overruled, the commission shall forthwith enter an order approving the list as filed; and if, following a hearing on objections to classification as to any particular lands on the list, the commission determines that the particular lands are not properly classified as reforestation lands, it shall within thirty days after the close of the hearing enter an order to that effect and shall strike such lands from the list, and enter an order approving the list with such lands stricken therefrom. Upon entry of the order the commission shall within a period of ten days, at its expense, cause a certified copy thereof, together with the approved list to be recorded in the office of the auditor of the county in which the lands are situated, and shall forward one certified copy thereof, together with the approved list, to the assessor of the county wherein the lands are situated, one copy to the department, and one copy of its order to the owner, with a list only of lands in which he has an interest; and thereupon the lands described on such list shall be classified as reforestation lands. [1963 c 214 § 4; 1961 c 15 § 84.28.020. Prior: 1951 c 172 § 1; 1931 c 40 § 3; RRS § 11219–3. Formerly RCW 84.28-.020, 84.28.030 and 84.28.040.]

84.28.050 Removal from classification——Petition of department or county assessor----Hearing. Whenever the department or county assessor of the county in which classified lands are situated believes that any lands classified as reforestation lands are not being protected as provided by law, or the lands become more valuable for some other purpose, or are not being used primarily for forest crop production, the department or county assessor may petition the commission to remove such lands from classification as reforestation lands. The petition shall describe the lands by government legal subdivisions and shall set forth the name of the owner thereof, and the grounds and reasons for which such removal is sought. The commission shall within sixty days after filing of the petition fix a time and place and shall hold a hearing on the petition and shall mail a copy of the notice thereof, together with a copy of the petition, to the owner at his address as shown by the records of the county treasurer's office at least thirty days prior to the date set for the hearing. At the time and place fixed for the hearing the commission shall hold a hearing on the petition and shall receive evidence offered by the owner, the department or county assessor for and against the petition. Upon the conclusion of the hearing the commission shall within fifteen days thereafter determine whether such lands shall be removed from classification as reforestation lands, and shall enter an order accordingly. Within ten days after issuance of the order, one certified copy of such order shall be forwarded by the commission to the county assessor of the county in which the lands are situated, one to the owner and one to the department, and the commission shall, at its own expense, cause a certified copy of such order, together with a list of the lands covered thereby, to be recorded in the office of the auditor of the county in which the lands are situated. [1963 c 214 § 5; 1961 c 15 § 84.28.050. Prior: 1951 c 172 § 2; 1931 c 40 § 4; RRS § 11219-4. Formerly RCW 84.28.050 and 84.28.070.]

84.28.060 Removal from classification——Petition of taxpayers—Hearing. Whenever any lands previously classified as reforestation lands shall be or become more valuable for some other purpose and twenty-five taxpayers of the county in which the lands are situated file a petition with the commission, alleging such to be the case, the commission shall fix a date for hearing on the petition and shall in writing notify the taxpayers by mailing notice thereof directed to the taxpayers at the address shown on the petition; and shall likewise, at least thirty days prior to the hearing date, notify the department, the assessor and the owners of the lands involved, by mailing a notice of the hearing with a copy of the petition to them directed to their respective addresses. At the hearing the petitioners, the department, the assessor and the owners shall be entitled to offer evidence bearing upon the question of the value of such

lands for reforestation and other purposes. The commission from the evidence shall determine whether the lands are more valuable for some other purpose than for reforestation; and if it so determines it shall enter an order to that effect and thereupon the lands shall be removed from classification as reforestation lands. Upon entry of an order by the commission, as provided for in this section, the commission shall, at its own expense, cause a certified copy thereof, together with a list of the lands covered thereby, to be recorded in the office of the auditor of the county in which the lands are situated and a certified copy thereof shall also be mailed to the owner. [1963 c 214 § 6; 1961 c 15 § 84.28.060. Prior: 1951 c 172 § 3; 1931 c 40 § 5; RRS § 11219–5.]

84.28.063 Removal from classification——Petition of owner. The owner may at any time cause any of his lands classified under this chapter to be removed from such classification by filing written notice to that effect with the county assessor of the county in which such lands are situate, which notice shall describe the lands to be removed, giving the legal description thereof by government legal subdivision. Copy of such notice shall also be filed with the department, the commission and the county auditor of the county in which the lands are situated. Upon receipt from the county treasurer of evidence of payment of the yield taxes imposed by RCW 84.28.065, the commission shall issue an order removing said lands from classification, and such lands shall thereby be removed from classification as reforestation lands as of the first day of January next following the date of issuance of such order, and shall cease to be assessed and taxed as such and shall be free from any lien for unpaid taxes due or assessable under this chapter except as provided in RCW 84.28.065. [1963 c 214 § 7.]

84.28.065 Taxation upon removal of land from classification—Effective date of classification and removal orders. Whenever any land is removed from classification as reforestation land it shall thereafter be assessed and taxed without regard to the provisions of this chapter, and there shall thereupon become due and owing to the county in which such land is situated the taxes set forth in this section.

(a) A yield tax equal to twelve and one-half percent of the value of the timber or forest crop remaining on the land, based upon full current stumpage rates fixed by the assessor: *Provided*, That whenever, within a period of twelve years following the classification of any lands as reforestation lands, any such lands shall be removed from classification, the owner thereof shall be required to pay a yield tax upon the timber of one percent for each year that has expired from the date of such classification until such removal from classification.

(b) A sum of money equivalent to the amount, if any, by which the tax paid on the land and forest crop because of classification under this chapter is less than the tax paid during the same period on similar land and forest crop that was not classified.

The assessor shall prepare a roll of lands to be removed from classification and shall extend against such

lands the taxes computed as provided in this section, and shall forthwith transmit to the county treasurer a record of such taxes; and the county treasurer shall thereupon enter the amount of such taxes upon his records against such lands and their owner; and such taxes shall thereupon become a lien against such lands and timber and also against any forest material that may be cut thereon and against any other real or personal property owned by such owner. Such taxes shall become delinquent on the fifteenth day of March next following the effective date of the commission's order. The lien of such taxes shall be superior, and shall be enforceable, in the same manner and to the same effect as provided in RCW 84.28.140 for collection of yield taxes on materials removed from classified lands: Provided, That payment of such taxes shall be a condition precedent to issuance of an order removing lands from classification pursuant to provisions of RCW 84.28.063: Provided further, That an order classifying lands or removing lands from classification shall not be retroactive, but the effective date of such order shall not be earlier than the first day of January next following the date of issuance of such order. [1963 c 214 § 8.]

84.28.080 Court review. Whenever the department or the department of revenue shall enter an order or decision with respect to classification or declassification of forest lands under this chapter, the owner of such lands, the department, the county assessor of the county in which such lands are located, or the taxpayers in a case arising under RCW 84.28.060, may, within thirty days following the entry of such order or decision, appeal to the superior court of the county within which such lands are situated for a review of the order or decision of the department or of the department of revenue. The appeal shall be perfected in the same manner as is provided by law for appeals from decisions of the department of revenue. Upon such appeal, the superior court shall sit without a jury, shall receive evidence de novo and shall determine the correct classification of the lands involved in accordance with the requirements of this chapter. The decision of the superior court shall be subject to appeal and review in the supreme court or the court of appeals in the same manner and by the same procedure as appeals are taken and perfected in civil actions at law. Upon appeal from any order or decisions of the department or the department of revenue and pending the dismissal or final determination of such appeal, the lands involved shall be assessed and taxed in the same manner as they were assessed and taxed prior to the effective date of such order or decision. [1971 c 81 § 152; 1963 c 214 § 9; 1961 c 15 § 84-.28.080. Prior: 1931 c 40 § 6; RRS § 11219–6.]

84.28.090 Basis of assessment prescribed. All lands classified as reforestation lands as provided in this chapter and lying west of the summit of the Cascade range of mountains in the state of Washington shall, after the date of such classification, be assessed for purposes of taxation at sixteen dollars per acre, which is hereby declared to be the assessed value thereof; and all lands so classified lying east of the summit of the

Cascade range of mountains shall be assessed for purposes of taxation at eight dollars per acre, which is hereby declared to be the assessed value thereof. The above values shall apply as the actual basis for taxation of such lands, without regard to any percentages of value which may apply for taxation of other classes of property; and the taxation of such lands on the basis herein provided shall be separate and distinct from and in addition to the cost of protecting such lands from fire as provided under the laws of Washington. [1973 1st ex.s. c 195 § 89; 1971 ex.s. c 299 § 33; 1963 c 214 § 10; 1961 c 15 § 84.28.090. Prior: 1931 c 40 § 7; RRS § 11219–7.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Effective date——Severability——1971 ex.s. c 299: See notes following RCW 82.04.050.

84.28.095 Tax on unclassified lands. Any lands not classified as reforestation lands, shall be assessed and taxed under the general taxation laws and not under the provisions of this chapter. [1961 c 15 § 84.28.095. Prior: 1931 c 40 § 8; RRS § 11219–8.]

84.28.100 Permit to remove forest crop—Estimated stumpage rates—Bond or deposit. The owner or owners of lands classified and taxed as reforestation lands under this chapter, desiring to harvest any forest crop, or to remove or cause to be removed any forest growth therefrom shall in writing notify the county assessor of the county in which the lands are situated of such desire. The county assessor shall thereupon issue a permit authorizing the cutting and removal of such forest crop. The permit shall describe by legal subdivisions, or fractions thereof, areas on which cutting will be permitted. The permit shall expire at the end of each calendar year but shall be renewed for another year upon written application of the owner. The county assessor shall upon issuance of each original or renewal cutting permit estimate the stumpage rates upon the timber or forest crops to be harvested thereunder and shall forward a copy of the estimated stumpage rates along with the cutting permit to the permittee. Before any forest growth is cut or removed from such lands the permittee shall file with the county treasurer of the county in which such lands are situated a good and sufficient surety company bond payable to the county in form prescribed by the county prosecuting attorney, and which before filing shall be approved by the judge of the superior court of such county, or make a cash deposit with such treasurer, in lieu of such bond, in such amount as the county assessor shall fix, the bond to be conditioned to pay to the county in question the yield tax to which the county will be entitled upon the cutting of the forest growth from such lands. In case a cash deposit is made in lieu of the bond the same shall be applied in payment of the yield tax provided in RCW 84.28.110, but such deposit shall not relieve an owner from payment of any additional amounts due for said yield tax nor of right of refund of any sum deposited in excess of the amount due on said tax. In event collection is made on the bond, either with or without

suit, the amount collected shall be applied in payment of the yield tax due. [1963 c 214 § 11; 1961 c 15 § 84-.28.100. Prior: 1931 c 40 § 9; RRS § 11219-9.]

84.28.110 Report of cutting-Yield tax-Rates—Actions to recover tax. Whenever the whole or any part of the forest crop shall be cut upon any lands classified and assessed as reforestation lands under the provisions of this chapter, the owner of such lands shall, on or before the fifteenth day of February of each year, report under oath to the assessor of the county in which such lands are located, the amount of such timber or other forest crop cut during the preceding twelve months, in units of measure in conformity with the usage for which the cutting was made, together with a description, by government legal subdivisions, of the lands upon which the same were cut. If no such report of cutting is made, or if the assessor shall believe the report to be inaccurate, incorrect or mistaken, the assessor may by such methods as shall be deemed advisable, determine the amount of timber or other forest product cut during such period. As soon as the report is filed, if the assessor is satisfied with the accuracy of the report, or if dissatisfied, as soon as the assessor shall have determined the amount of timber or forest crop cut as herein provided, the assessor shall determine the full current stumpage rates for the timber or forest crop cut and shall thereupon compute, and there shall become due and payable from the owner, a yield tax equal to twelve and one-half percent of the market value of the timber or forest crop so cut, based upon the full current stumpage rates so fixed by the assessor: Provided, Whenever within the period of twelve years following the classification of any lands as reforestation lands, any forest material shall be cut on such lands, the owner thereof shall be required to pay a yield tax of one percent for each year that has expired from the date of such classification until such cutting: Provided, further, That no yield tax need be paid on any forest material cut for domestic use of the owner of such lands, or on materials necessarily used in harvesting the forest crop.

Whenever the owner is dissatisfied with the determination of the amount cut as made by the assessor, or with the full current stumpage rates as fixed by the assessor, and shall pay the tax based thereon under protest, such owner may maintain an action in the superior court of the county in which the lands are located for recovery of the amount of the tax paid in excess of what the owner alleges the tax would be if based upon a cutting or stumpage rate which the owner alleges to be correct. In any such action the county involved and the county assessor of the county, shall be joined as parties defendant, but in case a recovery is allowed, judgment shall be entered against the county only, to be charged against the funds to which the collected tax was paid. In such action the court shall determine, in accordance with the issues, the true and correct amount of timber and forest crop which has been cut, and if an issue in the case, the true and correct full current stumpage rates, and shall enter judgment accordingly, either dismissing the action, or allowing recovery based upon its determination of the amount of timber or forest crop

cut and if in issue, the full current stumpage rate. The judgment of the superior court shall be subject to appeal to the supreme court or the court of appeals in the same manner and by the same procedure as appeals are taken and perfected in civil actions at law. [1971 c 81 § 153; 1963 c 214 § 12; 1961 c 15 § 84.28.110. Prior: 1939 c 206 § 33; 1931 c 40 § 10; RRS § 11219–10. Formerly RCW 84.28.110 and 84.28.120.]

84.28.140 Collection of yield tax—Delinquen-—Lien. Upon receipt of a report of cutting or upon determination of the amount cut as provided in this chapter the county assessor shall assess and tax against the owner of such lands the amount of yield tax due on account of such cutting; and shall forthwith transmit to the county treasurer a record of such tax; and the county treasurer shall thereupon enter the amount of such yield tax on his records against such lands and their owner; and such yield tax shall thereupon become a lien against such lands and also against the forest material cut thereon and against any other real or personal property owned by such owner, which shall become delinquent unless paid on or before the fifteenth day of March following the date when such report is made, or should have been made. The lien of such tax shall be superior and paramount to all other liens, taxes, assessments and encumbrances, and if not paid before the same becomes delinquent, may be collected by seizure and sale of such forest material, or any other personal property of such owner, in the same manner as personal property is seized and sold for delinquent taxes under the general tax laws; and the lien of said tax against the lands from which such forest materials are cut, or any other real property of such owner, may be foreclosed and said lands sold, in the same manner as liens for taxes are foreclosed and land sold for delinquent taxes under the general tax laws of the state. Said tax, if not otherwise collected, may be collected by means of an action instituted in the superior court of the county in which are situated the lands from which such forest materials are cut, against such owner by the prosecuting attorney in behalf of the county, in which the lands are situated from which such forest materials are cut. Any person, firm, or corporation buying any forest material on which the yield tax herein provided has not been paid shall be liable for the payment of said tax and the amount thereof may be collected from such person, firm or corporation by seizure and sale of any real or personal property belonging to such person, firm or corporation in the same manner in which real or personal property, respectively is seized and sold for delinquent taxes under the general tax laws of the state; and said tax, if not otherwise collected, may be collected by means of an action instituted in the superior court of the county in which are situated the lands from which such forest materials are cut, against such person, firm or corporation, by the prosecuting attorney in behalf of the county in which the lands are situated from which such forest materials are cut. All taxes collected under the provisions of this chapter shall be paid to the county treasurer of the county in which the lands are situated from which such forest materials are cut, and

shall be paid into the same fund and distributed by the county treasurer in the same proportions as the general taxes on other property in the same taxing district are paid and distributed in the year in which such payment or collection is made. [1963 c 214 § 13; 1961 c 15 § 84-.28.140. Prior: 1931 c 40 § 12; RRS § 11219–12.]

84.28.150 Reforestation land taxes exclusive—Exceptions. Any lands or forest materials assessed and taxed under the provisions of this chapter shall not be otherwise assessed and taxed under the laws of this state, but nothing contained in this chapter shall prevent the assessment and taxation under general tax laws of all buildings, improvements, agricultural, mineral or values other than forest values, upon any lands assessed and taxed under the provisions of this chapter, or the assessment and taxation of such lands for any benefits authorized by any local improvement laws of the state of Washington. [1961 c 15 § 84.28.150. Prior: 1931 c 40 § 13; RRS § 11219–13.]

84.28.160 Rules and regulations authorized. The department and the commission, respectively, shall have power to make such rules and regulations as they shall deem necessary or advisable in the exercise of the powers and performance of the duties imposed upon them by this chapter. [1963 c 214 § 14; 1961 c 15 § 84.28.160. Prior: 1931 c 40 § 14; RRS § 11219–14.]

84.28.170 Penalty. Violation of any of the provisions of this chapter shall constitute a gross misdemeanor. [1961 c 15 § 84.28.170. Prior: 1931 c 40 § 15; RRS § 11219–15.]



Chapter 84.33 TIMBER AND FOREST LANDS

	TIMBER AND FOREST LANDS	
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84.33.010 Legislative findings. As a result of the study and analysis of systems of taxation of standing timber and forest lands by the forest tax committee pursuant to Senate Concurrent Resolution No. 30 of the 41st session of the legislature, and the recommendations of the committee based thereon, the legislature hereby finds that:

and data to be furnished.

(1) The public welfare requires that this state's system for taxation of timber and forest lands be modernized to assure the citizens of this state and its future generations the advantages to be derived from the continuous production of timber and forest products from the significant area of privately owned forests in this state. It is this state's policy to encourage forestry and restocking and reforesting of such forests so that present and future generations will enjoy the benefits which forest areas provide in enhancing water supply, in minimizing soil erosion, storm and flood damage to persons or property, in providing a habitat for wild game, in providing scenic and recreational spaces, in maintaining land areas whose forests contribute to the natural ecological equilibrium, and in providing employment and profits to its citizens and raw materials for products needed by everyone.

(2) The combination of variations in quantities, qualities and locations of timber and forest lands, the fact that market areas for timber products are nation-wide and world-wide and the unique long term nature of investment costs and risks associated with growing timber, all make exceedingly difficult the function of valuing and assessing timber and forest lands.

(3) The existing ad valorem property tax system is unsatisfactory for taxation of standing timber and forest land and will significantly frustrate, to an ever increasing degree with the passage of time, the perpetual enjoyment of the benefits enumerated above.

(4) For these reasons it is desirable, in exercise of the powers to promote the general welfare and to impose taxes; that

(a) the ad valorem system for taxing timber be modified and discontinued in stages over a three year period during which such system will be replaced by one under which timber will be taxed on the basis of stumpage value at the time of harvest, and

(b) forest land remain under the ad valorem taxation system but be taxed only as provided in this chapter and RCW 82.04.291 and 28A.41.130. [1971 ex.s. c 294 § 1.]

84.33.020 Classification of timberlands. Lands not heretofore so classified, which are primarily devoted to and used for growing and harvesting timber are hereby classified as lands devoted to reforestation and such lands and timber shall be taxed in accordance with the provisions of this chapter, RCW 82.04.291 and 28A.41-.130. [1971 ex.s. c 294 § 2.]

84.33.030 Definitions. For purposes of this chapter:

- (1) "Timber county" means any county within which timber is located.
- (2) "Timber" means forest trees, standing or down, on privately owned land, and except as provided in RCW 84.33.170 includes Christmas trees. [1971 ex.s. c 294 § 3.]

84.33.040 Timber exempted from ad valorem taxation—Exception. Commencing as of January 1, 1972 with respect to taxes payable in 1973, except as provided in RCW 84.33.050, timber shall be exempt from ad valorem taxation. [1971 ex.s. c 294 § 4.]

84.33.050 Valuation—Timber roll—Base years—Calculation of assessed valuation. (1) In preparing the assessment roll as of January 1, 1971 for taxes payable in 1972, the assessor of each timber county shall list all timber within such county on January 1, 1971 at the 1970 timber value. For each year commencing with 1972, the assessor of each timber county shall prepare a timber roll, which shall be separate and apart from the assessment roll, listing all timber within such county on January 1, 1972 at values determined as follows:

- (a) For the five years commencing with 1972, the value shall be the 1970 timber value;
- (b) For each succeeding five year period, the first of which commences on January 1, 1977, the value shall be such 1970 timber value increased or decreased in proportion to the percentage change, if any, which has occurred between the last year of the preceding five year period and 1973 in the average stumpage value per unit of measure of all timber harvested in such county. Such percentage change shall be determined by the department of revenue on the basis of information contained in the excise tax returns filed pursuant to RCW 82.04.291.
- (2) As used in subsection (1) of this section, "1970 timber value" means the value for timber calculated in the same manner and using the same values and valuation factors actually used by such assessor in determining the value of timber for the January 1, 1970 assessment roll, except that if a revised schedule of such values and valuation factors was applied to some but not all timber in a county for the January 1, 1970 assessment roll, such revised schedule shall be used by the assessor for any timber revalued for the 1971 or 1972 assessment rolls, and except that if the value of timber in any county on January 1, 1970 was not separately determined and shown on such assessment roll, 1970 timber value shall mean the value reconstructed from available records and information in accordance with rules to be prescribed by the department of revenue.
- (3) The assessor of each timber county shall add to the assessment roll showing values of property as of January 1 of the years listed below, an "assessed valuation" of the portion, indicated below opposite each such year, of the value of timber as shown on the timber roll for such year. Such assessed valuation shall be calculated by multiplying such portion of the timber roll by the assessment ratio applied generally by such assessor in computing the assessed valuation of other property in his county. The dollar rates, calculated pursuant to RCW 84.33.060 for each taxing district within which there was timber on January 1 of such year, shall be extended against such "assessed valuation" of timber within such district as well as against the assessed value of all other property within such district as shown on such assessment roll.

Year	Portion of Timber Roll
1972	75%
1973	45%
1974 and thereafter	None

- (4) Timber may be added to the timber roll, at the value specified in subsection (1) of this section, commencing as of January 1 following the designation of the land upon which such timber stands pursuant to subsection (3) of RCW 84.33.120 or 84.33.130, but only if the value of such timber was not separately determined and shown on the assessment roll as of either January 1, 1970 or January 1, 1972.
- (5) Timber may be added to the timber roll, at the value specified in subsection (1) of this section, commencing as of January 1st following the sale or transfer of the land upon which such timber stands from an ownership in which such land was exempt from ad valorem taxation to an ownership in which such land is no longer exempt.
- (6) The value of timber shall be deleted from the timber roll upon the sale or transfer of the land upon which such timber stands to an ownership in which such land is exempt from ad valorem taxation. [1974 1st ex.s. c 187 § 3; 1973 1st ex.s. c 195 § 90; 1972 ex.s. c 148 § 4; 1971 ex.s. c 294 § 5.]

Severability——1974 1st ex.s. c 187: See note following RCW 82.04.291.

Severability——Effective dates and termination dates——Construction——1973 1st ex.s. c 195: See notes following RCW 84.52.043.

- 84.33.060 Calculation and fixing of dollar rates for regular and excess levies. In each year commencing with 1972 and ending with 1980, solely for the purpose of determining, calculating and fixing, pursuant to chapter 84.52 RCW, the dollar rates for all regular and excess levies for the state and each timber county and taxing district lying wholly or partially in such county within which there was timber on January 1 of such year, the assessor of such timber county shall, for each such district, add to the amount of the "assessed valuation of the property" of all property other than timber the product of:
- (a) The portion indicated below for each year of the value of timber therein as shown on the timber roll prepared in accordance with RCW 84.33.050 for such year; and
- (b) The assessment ratio applied generally by such assessor in computing the assessed value of other property in his county:

Year	Portion of Timber Roll
1972 through 1977	100%
1978	75%
1979	50%
1980	25%
1981 and thereafter	None

[1973 1st ex.s. c 195 § 91; 1971 ex.s. c 294 § 6.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

84.33.070 Business and occupation tax on harvesters of timber—Rates—Definitions—Stumpage values—Appeals—State timber tax funds and state timber reserve fund—Surtax—Payment of tax. See RCW 82.04.291.

84.33.080 Schedule of value of timber on timber roll, aggregate dollar rates and "timber factor"—Schedule of value of timber harvested, aggregate dollar rates and "harvest factor"—Transfers between timber tax funds—Payments and distributions. (1) On or before December 15 of each year commencing with 1972 and ending with 1980, the assessor of each timber county shall deliver to the treasurer of such county and to the department of revenue a schedule setting forth for each taxing district or portion thereof lying within such county:

(a) The value of timber as shown on the timber roll for such year;

(b) The aggregate dollar rate calculated pursuant to RCW 84.33.060 and actually utilized the immediately preceding October in extending real property taxes upon the tax rolls for collection in the following year;

(c) A "timber factor" which is the product of such aggregate dollar rate, the assessment ratio applied generally by such assessor in computing the assessed value of other property in his county and the appropriate portion listed below of the timber roll for such year ((a) above):

Year	Portion of Timber Roll
1972	25%
1973	55%
1974 through 1977	100%
1978	75%
1979	50%
1980	25%

On or before December 31 of each year commencing with 1972 and ending with 1980, the department of revenue shall determine the proportion that each taxing district's timber factor bears to the sum of the timber factors for all taxing districts in the state, and shall deliver a list to the assessor and the treasurer of each timber county and to the state treasurer showing the factor and proportion for each taxing district.

(2) On the twentieth day of the second month of each calendar quarter, commencing February 20, 1974 and ending November 20, 1981, the state treasurer shall pay to the treasurer of each timber county for the account of each taxing district such district's proportion (determined in December of the preceding year pursuant to subsection (1) of this section) of the amount in state timber tax fund A collected upon timber harvested in the preceding calendar quarter, but in no event shall any such quarterly payment to a taxing district, when added to such payments made to such district the previous quarters of the same year, exceed, respectively one-fourth, one-half, three-fourths, or the full amount of the timber factor for such district determined in December of the preceding year.

The balance in state timber tax fund A, if any, after the distribution to taxing districts on November 20, 1974 and on the twentieth day of the second month of each calendar quarter commencing February 20, 1975 and ending November 20, 1981 shall be transferred to the state timber reserve fund.

(3) If the balance in state timber tax fund A immediately prior to such twentieth day of the second month

of each calendar quarter is not sufficient to permit a payment of one-fourth, one-half, three-fourths, or the full amount, as the case may be, which, when added to the payments made to any taxing district the previous quarters of the same year, will equal the timber factor for such district determined in December of the preceding year, the necessary additional amount shall be transferred from the state timber reserve fund to state timber tax fund A.

- (4) If, after the transfer, if any, from the state timber tax fund A (pursuant to subsection (2) of this section) in August of any year commencing with 1974, the balance in the state timber reserve fund exceeds two million dollars, the amount of the excess shall be applied first, subject to legislative appropriation of funds allocated from the state timber reserve fund, for activities undertaken by the department of revenue forest valuation section and for the activities undertaken by the department of natural resources relating to classification of lands as required by this chapter: Provided, That within the 1973-75 biennium, the state treasurer shall transfer from the state timber reserve fund to the state general fund an amount equal to actual expenditures of the department of revenue related to the activities of the forest valuation section no later than August 31, 1974 and August 31, 1975, for the fiscal year just completed. If the amount of such excess is more than is necessary for reimbursement for such purposes, the remaining amount of the excess shall be distributed to the taxing districts which distribution shall be made in the following manner:
- (a) The department of revenue shall calculate a harvest factor and a harvest factor proportion for each taxing district, in the manner provided in subsection (5) of this section except that for years before 1978 there shall be used the aggregate value of timber harvested for as many quarters for which information is available;
- (b) By multiplying the amount of such excess by the harvest factor proportion for each taxing district respectively, the department of revenue shall calculate the amount to be distributed to each local taxing district and to the state and shall certify such amounts to the respective county assessors and state;
- (c) Along with each quarterly payment pursuant to subsection (2) of this section, the state treasurer shall pay, out of the state timber reserve fund, to the treasurer of each timber county for the account of each local taxing district one-fourth of such district's portion (determined pursuant to (b) above) of such excess and the state treasurer shall pay into the state's general fund for the support of the common schools out of the state timber reserve fund such additional one-fourth amount due the state.

The balance, if any, in the state timber reserve fund after the final transfer, if any, to or from state timber tax fund A in November of 1981, shall be transferred to state timber tax fund B on December 31, 1981, and one-fourth of such balance shall be distributed in each quarter of 1982 in the manner set forth in subsection (6) of this section.

- (5) On or before December 31 of each year commencing with 1978, the department of revenue shall deliver to the treasurer of each timber county a schedule setting forth for each taxing district or portion thereof lying within such county:
- (a) The average of the aggregate value of all timber harvested within such district in each of the immediately preceding five years as determined from the excise tax returns filed with the department of revenue;
- (b) The aggregate dollar rate calculated pursuant to RCW 84.33.060 and chapter 84.52 RCW and actually utilized the immediately preceding October in extending real property taxes upon the tax rolls for collection the following year;
- (c) A "harvest factor" which is the product of such five year average and such aggregate dollar rate;
- (d) The proportion that each taxing district's harvest factor bears to the sum of the harvest factors for all taxing districts in the state.
- (6) On the twentieth day of the second month of each calendar quarter commencing February 20, 1979, the state treasurer shall pay to the treasurer of each timber county for the account of each taxing district such district's proportion (determined in December of the preceding year pursuant to subsection (5) of this section) of the amount in state timber tax fund B collected upon timber harvested in the preceding calendar quarter. [1974 1st ex.s. c 187 § 2; 1973 1st ex.s. c 195 § 92; 1972 ex.s. c 148 § 2; 1971 ex.s. c 294 § 8.]

Severability—1974 1st ex.s. c 187: See note following RCW 82.04.291.

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

- 84.33.090 Indebtedness limitation calculation to include value of timber—Calculation of school district distribution. (1) For the purpose of calculating the limit of indebtedness which may be incurred by any taxing district, the value of the taxable property of any taxing district, as that term is used in chapter 39.36 RCW and any other statutes governing limitation of indebtedness of taxing districts, shall include the value of timber as shown from time to time on the timber roll prepared in accordance with RCW 84.33.050.
- (2) For the purposes of calculating the amount to be distributed to a school district pursuant to RCW 28A-.48.110, there shall be added to the "assessed valuation of all taxable property" within such district an amount equal to the product of the assessment ratio applied generally by the assessor in computing the assessed value of other property in his county and the appropriate portion listed below of the timber roll prepared in accordance with RCW 84.33.050 for such year.

Year	Portion of Timber Roll
1972	25%
1973	55%
1974 and thereafter	100%
[1972 ex.s. c 148 § 3; 1971	ex.s. c 294 § 9.]

84.33.100 Forest land valuation—Definitions. As used in RCW 84.33.110 through 84.33.150:

(1) "Forest land" is synonymous with timberland and means all land in any contiguous ownership of twenty or more acres which is primarily devoted to and used for growing and harvesting timber and means the land only.

(2) "Owner" means the party or parties having the fee interest in land, except where land is subject to a real estate contract "owner" means the contract vendee.

[1971 ex.s. c 294 § 10.]

- 84.33.110 Forest land valuation—Grading forest land—Classes. (1) On or before September 1, 1971, the department of revenue shall promulgate rules in accordance with chapter 34.04 RCW setting forth criteria and procedures for grading forest land on the basis of its quality, accessibility and topography. Three general quality classes shall be established which shall be good", "average" and "poor". Within each of the three general quality classes, four classes of accessibility and topography shall be established which shall be "favorable", "average", "difficult" and "inoperable". On or before March 1, 1972 each assessor shall grade all forest land within his county, in accordance with such rules. Land not initially so graded but later designated as forest land pursuant to subsection (3) of RCW 84.33.120 or 84.33.130, or otherwise determined to be forest land, shall be graded in accordance with such rules. This subsection and rules promulgated thereunder shall not have any force or effect after grading of all forest land in the state has been completed by the department of natural resources or December 31, 1980, whichever first occurs.
- (2) The department of natural resources, in consultation with the department of revenue and other appropriate representatives of government agencies and landowners, shall design and implement a program to determine which privately owned land is forest land as defined by RCW 84.33.100 and as classified under chapter 84.28 RCW and to have such forest land graded by the department of natural resources in conformance with factors that may affect the nurture and continued production of forests at each site, such as but not limited to species variability, characteristics of forest soils, climate variability, topography and access. The program shall include field work to obtain data which are necessary or useful in determining such grades and identifying which land is devoted to or suitable for growing and harvesting timber. The program shall be completed by December 31, 1980. [1974 1st ex.s. c 187 § 4; 1971 ex.s. c 294 § 11.]

Severability——1974 1st ex.s. c 187: See note following RCW 82.04.291.

84.33.111 Forest land valuation—Grading forest land—Hearings on grading programs. After the department of natural resources has completed the design and outline of the grading program it shall hold public hearings for the purpose of advising interested persons of the department's program and soliciting comments on it. Such hearings shall be held prior to December 31,

1975 at no fewer than ten different locations within the state. A notice shall be published of each hearing in a newspaper of general circulation in each community where a hearing is scheduled. The notice shall state the time, place and purpose of the hearing. At such hearings the department shall explain the purpose of the program and its consequences to forest land owners and the standards, procedures and schedules it will follow in grading forest land. [1974 1st ex.s. c 187 § 10.]

Severability——1974 1st ex.s. c 187: See note following RCW 82.04.291.

84.33.112 Forest land valuation—Grading forest land—Completion date—Hearings. The department of natural resources shall complete the grading of forest land on or before July 1, 1980. Within three months after the grading has been completed in each county, the department shall hold a public hearing in such county at which the forest land grades shall be described and explained. A notice shall be published of such hearing in one or more newspapers of general circulation in the county where the hearing is to be held. The notice shall state the time, place and purpose of the hearing. At the hearing the department shall explain the grades it has established for forest land within the county and shall provide maps of the county on which the established forest land grades are set forth for inspection by the public. Copies of such maps shall be provided to any person upon payment of the reasonable cost of production thereof. [1974 1st ex.s. c 187 § 11.]

Severability——1974 1st ex.s. c 187: See note following RCW 82.04.291.

84.33.113 Forest land valuation—Grading forest land—Review of grades. Within sixty days following the hearing held pursuant to RCW 84.33.112, any owner of forest land may request a review by the department for the purpose of modifying the grades established for his land. The department shall conduct such review in the county where the land is located. The forest land owner shall have the right to reasonably present testimony and data in support of his contentions. Following such review, except as provided below in RCW 84.33.116 and 84.33.118, the decision of the department shall be final. [1974 1st ex.s. c 187 § 12.]

Severability—1974 1st ex.s. c 187: See note following RCW 82.04.291.

84.33.114 Forest and valuation—Grading forest land—Certification of grades to department of revenue by department of natural resources. Within three months following the hearing in each county held pursuant to RCW 84.33.112, the department of natural resources shall certify to the department of revenue the grades of all forest land in such county. If at that time the grade of any specific forest land is under review or has not been determined following such review, its grade shall be certified when the review is completed. If any privately owned land not initially determined to be forest land is determined to be forest land subsequent to 1980,

the grade of such land shall be certified to the department of revenue promptly after such determination. [1974 1st ex.s. c 187 § 13.]

Severability——1974 1st ex.s. c 187: See note following RCW 82.04.291.

84.33.115 Forest land valuation—Grading forest land—Certification of grades to county assessors. The department of revenue shall certify to each county assessor the grades established for forest land within each respective county within twelve months after receiving the certificate from the department of natural resources pursuant to *section 12 of this 1974 amendatory act or March 31, 1981, whichever is earlier. [1974 1st ex.s. c 187 § 14.]

*Reviser's note: The reference to "section 12 of this 1974 amendatory act" appears to be erroneous as section 13, not section 12, provides for certification of grades to the department of revenue from the department of natural resources. Section 13 is codified as RCW 84.33.114.

Severability——1974 1st ex.s. c 187: See note following RCW 82.04.291.

84.33.116 Forest land valuation—Grading forest land—Notice to owners of grades—Petition for correction of grade. (1) Within sixty days after the assessor has received certification pursuant to RCW 84.33.115 of forest land grades within his county he shall mail a notice to each owner of forest land stating the number of acres of each grade of forest land included in any tax parcel to which the notice applies. Any such notice mailed prior to 1981 shall plainly advise the forest land owner that the grades established for his forest land will not be used as a basis for assessment of such forest land until in the assessment year 1981 for taxes payable in 1982.

(2) In addition to any other remedies provided by law, any owner who feels aggrieved by the forest land grade determined for any forest land owned by him may petition the county board of equalization for correction of such grade. The board shall have jurisdiction to review such petition and may grant or deny the relief requested. Such petition must be filed with the board on or before July 1 next succeeding the date of mailing any notice given pursuant to subsection (1) of this section. The filing of such petition shall not jeopardize the owner's right to petition the board pursuant to RCW 84.33-.118. [1974 1st ex.s. c 187 § 15.]

Severability——1974 1st ex.s. c 187: See note following RCW 82.04.291.

84.33.117 Forest land valuation—Grading forest land—County assessor to list value according to certified grades. As of January 1, 1981, and in each succeeding year each county assessor shall list the true and fair value of each parcel of classified or designated forest land according to the applicable grade values certified to him pursuant to RCW 84.33.120 and the applicable forest land grades certified pursuant to *section 13 of this 1974 amendatory act. [1974 1st ex.s. c 187 § 16.]

*Reviser's note: The reference to "section 13 of this 1974 amendatory act" appears to be erroneous as section 14, not section 13, provides for certification of grades to county assessors. Section 14 is codified as RCW 84.33.115.

Severability——1974 1st ex.s. c 187: See note following RCW 82.04.291.

- 84.33.118 Forest land valuation—Grading forest land—Notice to owners of value established—Petitions of correction of value. (1) On or before May 31, 1981 each county assessor shall mail notice to each owner of forest land within his county stating the number of acres of each grade of forest land included in any tax parcel to which the notice applies and the value established for each forest land grade and the total value of such tax parcel on which the assessment of such parcel is based.
- (2) In addition to any other remedies provided by law, any owner who feels aggrieved by the valuation of any tax parcel owned by him may petition the county board of equalization for correction of such value. The board shall have jurisdiction to review such petitions and may grant or deny the requested relief. [1974 1st ex.s. c 187 § 17.]

Severability——1974 1st ex.s. c 187: See note following RCW 82.04.291.

- 84.33.120 Forest land valuation—Grade values—Determination—Certification—Use—Appeals—Removal of classification—Compensating tax. (1) On or before March 1, 1972 and January 1 of each year commencing with 1973, subject to review by the ways and means committees of the house and senate and after compliance with the procedures set forth in chapter 34.04 RCW for adoption of rules, the department of revenue shall determine the true and fair value of each grade of bare forest land and shall certify such values to the county assessors. Such values shall be determined on the basis that the only use of the land is for growing and harvesting timber, and other potential uses shall not be considered in fixing such values.
- (2) In preparing the assessment rolls as of January 1, 1971 for taxes payable in 1972, the assessor shall list each parcel of forest land at a value not to exceed the value used on the 1970 assessment roll for such land. In preparing the assessment roll for 1972 and each year thereafter, the assessor shall enter as the true and fair value of each parcel of forest land the appropriate grade value certified to him by the department of revenue, and he shall compute the assessed value of such land by using the same assessment ratio he applies generally in computing the assessed value of other property in his county. In preparing the assessment roll for 1975 and each year thereafter, the assessor shall assess and value as classified forest land all forest land that is not then designated pursuant to subsection (3) of RCW 84-.33.120 or 84.33.130 and shall make a notation of such classification upon the assessment and tax rolls. On or before January 15 of the first year in which such notation is made, the assessor shall mail notice by certified mail to the owner that such land has been classified as forest land and is subject to the compensating tax imposed by this section. If the owner desires not to have

- such land assessed and valued as classified forest land, he shall give the assessor written notice thereof on or before March 31 of such year and the assessor shall remove from the assessment and tax rolls the classification notation entered pursuant to this subsection, and shall thereafter assess and value such land in the manner provided by law other than this chapter 84.33 RCW.
- (3) In any year commencing with 1972, an owner of land which is assessed and valued by the assessor other than pursuant to the procedures set forth in RCW 84-.33.110 and subsections (1) and (2) of this section, and which has, in the immediately preceding year, been assessed and valued by the assessor as forest land, may appeal to the county board of equalization by filing an application with the board in the manner prescribed in subsection (2) of RCW 84.33.130. The county board shall afford the applicant an opportunity to be heard if the application so requests and shall act upon the application in the manner prescribed in subsection (3) of RCW 84.33.130.
- (4) Land that has been assessed and valued as classified forest land as of any year commencing with 1975 assessment year or earlier shall continue to be so assessed and valued until removal of classification by the assessor only upon the occurrence of one of the following events:
- (a) Receipt of notice from the owner to remove such land from classification as forest land;
- (b) Sale or transfer to an ownership making such land exempt from ad valorem taxation;
- (c) Determination by the assessor, after giving the owner written notice and an opportunity to be heard, that, because of actions taken by the owner, such land is no longer primarily devoted to and used for growing and harvesting timber;
- (d) Determination that a higher and better use exists for such land than growing and harvesting timber after giving the owner written notice and an opportunity to be heard.

The assessor shall remove classification pursuant to subsections (c) or (d) above prior to September 30 of the year prior to the assessment year for which termination of classification is to be effective. Removal of classification as forest land upon occurrence of subsection (a), (b) or (d) above shall apply only to the land affected, and upon occurrence of subsection (c) shall apply only to the actual area of land no longer primarily devoted to and used for growing and harvesting timber.

- (5) Within thirty days after such removal of classification as forest land, the assessor shall notify the owner in writing setting forth the reasons for such removal. The owner of such land shall thereupon have the right to apply for designation of such land as forest land pursuant to subsection (3) of this section or RCW 84-.33.130 or to appeal such removal to the county board of equalization.
- (6) Unless the owner successfully applies for designation of such land or unless the removal is reversed on appeal, notation of removal from classification shall immediately be made upon the assessment and tax

rolls, and commencing on January 1 of the year following the year in which the assessor made such notation, such land shall be assessed on the same basis as real property is assessed generally in that county. Except as provided in subsection (8) of this section and unless the assessor shall not have mailed notice of classification pursuant to subsection (2) of this section, a compensating tax shall be imposed which shall be due and payable to the county treasurer on or before April 30 of the following year. On or before May 31 following such assessment date, the assessor shall compute the amount of such compensating tax and mail notice to the owner of the amount thereof and the date on which payment is due. The amount of such compensating tax shall be equal to:

- (a) The difference, if any, between the amount of tax last levied on such land as forest land and an amount equal to the new assessed valuation of such land multiplied by the dollar rate of the last levy extended against such land, multiplied by
- (b) A number, in no event greater than ten, equal to the number of years, commencing with assessment year 1975, for which such land was assessed and valued as classified forest land.
- (7) Any compensating tax unpaid on its due date shall thereupon become delinquent and, together with applicable interest thereon, shall as of said date become a lien on such land which shall have priority to and shall be fully paid and satisfied before any recognizance, mortgage, judgment, debt, obligation or responsibility to or with which such land may become charged or liable. Such lien may be foreclosed upon expiration of the same period after delinquency and in the same manner provided by law for foreclosure of liens for delinquent real property taxes as provided in RCW 84.64.050. From the date of delinquency until paid, interest shall be charged at the same rate applied by law to delinquent ad valorem property taxes.
- (8) The compensating tax specified in subsection (6) of this section shall not be imposed if the removal of classification as forest land pursuant to subsection (4) of this section resulted solely from:
- (a) Transfer to a government entity in exchange for other forest land located within the state of Washington;
- (b) A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power;
- (c) Sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in such land.
- (9) With respect to any land that has been designated prior to May 6, 1974, pursuant to subsection (3) of RCW 84.33.120 or 84.33.130, the assessor may, prior to January 1, 1975, on his own motion or pursuant to petition by the owner, change, without imposition of the compensating tax provided under RCW 84.33.140, the status of such designated land to classified forest land. [1974 1st ex.s. c 187 § 5; 1972 ex.s. c 148 § 5; 1971 ex.s. c 294 § 12.]

Severability——1974 1st ex.s. c 187: See note following RCW 82.04.291.

- 84.33.130 Forest land valuation—Application by owner that land be designated and valued as forest land—Hearing—Denial of application—Appeal.
 (1) An owner of land desiring that it be designated as forest land and valued pursuant to RCW 84.33.120 as of January 1 of any year commencing with 1972 shall make application to the county assessor before such January 1.
- (2) The application shall be made upon forms prepared by the department of revenue and supplied by the county assessor, and shall include the following:
- (a) A legal description of or assessor's tax lot numbers for all land the applicant desires to be designated as forest land;
 - (b) The date or dates of acquisition of such land;
- (c) A brief description of the timber on such land, or if the timber has been harvested, the owner's plan for restocking;
- (d) Whether there is a forest management plan for such land;
- (e) If so, the nature and extent of implementation of such plan;
 - (f) Whether such land is used for grazing;
- (g) Whether such land has been subdivided or a plat filed with respect thereto;
- (h) Whether such land and the applicant are in compliance with the restocking, forest management, fire protection, insect and disease control and forest debris provisions of Title 76 RCW or any applicable regulations thereunder;
- (i) Whether such land is subject to fire patrol assessments pursuant to RCW 76.04.360;
- (j) Whether such land is subject to a lease, option or other right which permits it to be used for any purpose other than growing and harvesting timber;
- (k) A summary of the past experience and activity of the applicant in growing and harvesting timber;
- (l) A summary of current and continuing activity of the applicant in growing and harvesting timber;
- (m) A statement that the applicant is aware of the potential tax liability involved when such land ceases to be designated as forest land;
- (n) An affirmation that the statements contained in the application are true and that the land described in the application is, by itself or with other forest land not included in the application, in contiguous ownership of twenty or more acres which is primarily devoted to and used for growing and harvesting timber.
- The assessor shall afford the applicant an opportunity to be heard if the application so requests.
- (3) The assessor shall act upon the application with due regard to all relevant evidence and without any one or more items of evidence necessarily being determinative, except that the application may be denied for one of the following reasons, without regard to other items:
- (a) The land does not contain either a "merchantable stand of timber" or an "adequate stocking" as defined in RCW 76.08.010, or any laws or regulations adopted to replace such minimum standards, except this reason

(a) shall not alone be sufficient for denial of the application (i) if such land has been recently harvested or supports a growth of brush or noncommercial type timber, and the application includes a plan for restocking within three years or such longer period necessitated by unavailability of seed or seedlings, or (ii) if only isolated areas within such land do not meet such minimum standards due to rock outcroppings, swamps, unproductive soil or other natural conditions;

(b) The applicant, with respect to such land, has failed to comply with a final administrative or judicial order with respect to a violation of the restocking, forest management, fire protection, insect and disease control and forest debris provisions of Title 76 RCW or any

applicable regulations thereunder;

(c) The land abuts a body of salt water and lies between the line of ordinary high tide and a line paralleling such ordinary high tide line and two hundred feet horizontally landward therefrom, except that if the higher and better use determined by the assessor to exist for such land would not be permitted or economically feasible by virtue of any federal, state or local law or regulation such land shall be assessed and valued pursuant to the procedures set forth in RCW 84.33.110 and subsections (1) and (2) of RCW 84.33.120 without being designated. The application shall be deemed to have been approved unless, prior to May 1, of the year after such application was mailed or delivered to the assessor, he shall notify the applicant in writing of the extent to which the application is denied.

(4) An owner who receives notice pursuant to subsection (3) of this section that his application has been denied may appeal such denial to the county board of equalization. [1974 1st ex.s. c 187 § 6; 1971 ex.s. c 294 §

13.]

Severability——1974 1st ex.s. c 187: See note following RCW 82 04 291

84.33.140 Forest land valuation—Notation of forest land designation upon assessment and tax rolls—Removal of designation—Compensating tax. (1) When land has been designated as forest land pursuant to subsection (3) of RCW 84.33.120 or 84.33.130, a notation of such designation shall be made each year upon the assessment and tax rolls, a copy of the notice of approval together with the legal description or assessor's tax lot numbers for such land shall, at the expense of the applicant, be filed by the assessor in the same manner as deeds are recorded, and such land shall be graded and valued pursuant to RCW 84.33.110 and 84.33.120 until removal of such designation by the assessor upon occurrence of any of the following:

(a) Receipt of notice from the owner to remove such designation;

- (b) Passage of sixty days following the sale or transfer of such land to a new owner without receipt of an application pursuant to RCW 84.33.130 from the new owner;
- (c) Sale or transfer to an ownership making such land exempt from ad valorem taxation;
- (d) Determination by the assessor, after giving the owner written notice and an opportunity to be heard,

that (i) such land is no longer primarily devoted to and used for growing and harvesting timber, (ii) such owner has failed to comply with a final administrative or judicial order with respect to a violation of the restocking, forest management, fire protection, insect and disease control and forest debris provisions of Title 76 RCW or any applicable regulations thereunder, or (iii) restocking has not occurred to the extent or within the time specified in the application for designation of such land. Removal of designation upon occurrence of any of subsections (a) through (c) above shall apply only to the land affected, and upon occurrence of subsection (d) shall apply only to the actual area of land no longer primarily devoted to and used for growing and harvesting timber, without regard to other land that may have been included in the same application and approval for designation.

- (2) Within thirty days after such removal of designation of forest land, the assessor shall notify the owner in writing, setting forth the reasons for such removal. The owner may appeal such removal to the county board of equalization.
- (3) Unless the removal is reversed on appeal a copy of the notice of removal with notation of the action, if any, upon appeal, together with the legal description or assessor's tax lot numbers for the land removed from designation shall, at the expense of the applicant, be filed by the assessor in the same manner as deeds are recorded, and commencing on January 1 of the year following the year in which the assessor mailed such notice, such land shall be assessed on the same basis as real property is assessed generally in that county. Except as provided in subsection (5) of this section, a compensating tax shall be imposed which shall be due and payable to the county treasurer on or before April 30 of the following year. On or before May 31 following such assessment date, the assessor shall compute the amount of such compensating tax and mail notice to the owner of the amount thereof and the date on which payment is due. The amount of such compensating tax shall be equal to:
- (a) The difference between the amount of tax last levied on such land as forest land and an amount equal to the new assessed valuation of such land multiplied by the dollar rate of the last levy extended against such land, multiplied by
- (b) A number, in no event greater than ten, equal to the number of years for which such land was designated as forest land.
- (4) Any compensating tax unpaid on its due date shall thereupon become delinquent and together with applicable interest thereon, shall as of said date become a lien on such land which shall have priority to and shall be fully paid and satisfied before any recognizance, mortgage, judgment, debt, obligation or responsibility to or with which such land may become charged or liable. Such lien may be foreclosed upon expiration of the same period after delinquency and in the same manner provided by law for foreclosure of liens for delinquent real property taxes as provided in RCW 84.64.050. From the date of delinquency until paid, interest

shall be charged at the same rate applied by law to de-

linquent ad valorem property taxes.

(5) The compensating tax specified in subsection (3) of this section shall not be imposed if the removal of designation pursuant to subsection (1) of this section resulted solely from:

(a) Transfer to a government entity in exchange for other forest land located within the state of

Washington;

- (b) A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power;
- (c) Sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in such land. [1974 1st ex.s. c 187 § 7; 1973 1st ex.s. c 195 § 93; 1972 ex.s. c 148 § 6; 1971 ex.s. c 294 § 14.]

Severability——1974 1st ex.s. c 187: See note following RCW 82.04.291.

Severability——Effective dates and termination dates——Construction——1973 1st ex.s. c 195: See notes following RCW 84.52.043.

- 84.33.150 Forest land valuation—Value on rolls to include value of land only. The value of forest land entered on the assessment and tax rolls of any county shall include only the value of the land and shall not include any value attributable to any timber thereon. [1971 ex.s. c 294 § 15.]
- 84.33.160 Classifications under chapters 84.28 and 84.32 RCW. Land approved for classification pursuant to RCW 84.28.020 or RCW 84.32.030 prior to May 21, 1971 under chapter 84.28 RCW as reforestation lands or under chapter 84.32 RCW as forest lands, and the timber on such lands, shall be assessed and taxed in accordance with the applicable provision of those chapters and shall not be subject to this chapter, RCW 82-04.291 and 28A.41.130. However, after May 21, 1971, no additional land shall be classified under chapter 84-28 or 84.32 RCW. [1971 ex.s. c 294 § 16.]
- 84.33.170 Application of chapter to Christmas trees. Notwithstanding any provision of this chapter or RCW 82.04.291 to the contrary, this chapter shall not exempt from the ad valorem tax nor subject to the excise tax imposed by RCW 82.04.291, Christmas trees which are grown on land which has been prepared by intensive cultivation and tilling, such as by plowing or turning over the soil, and on which all unwanted plant growth is controlled continuously for the exclusive purpose of raising such Christmas trees, and such land on which such Christmas trees stand shall not be taxed as provided in RCW 84.33.100 through 84.33.150. [1971 ex.s. c 294 § 17.]
- 84.33.200 Legislative review of timber tax system—Information and data to be furnished. (1) The legislature shall review the system of distribution and allocation of all timber excise tax revenues in January, 1975 and each year thereafter to provide a uniform and equitable distribution and allocation of such revenues to the state and local taxing districts.

- (2) In order to allow legislative review of the rules and regulations to be adopted by the department of revenue establishing the stumpage value index provided for in RCW 82.04.291(3), such rules and regulations shall be effective not less than sixty days after transmitting to the staffs of the senate and house ways and means committees (or their successor committees) the same proposed rules and regulations as shall have been previously filed with the office of the code reviser pursuant to RCW 34.04.025(1)(a).
- (3) The ways and means committees of the house and senate, with the advice of the department of revenue, the department of natural resources, office of the superintendent of public instruction, county government, and affected landowners, shall review the yield tax rate and rate structure prior to December 31, 1978, and shall recommend modification of the rate and rate structure as necessary so that timber bears an equitable and proportionate tax share in conformance with the provisions

of this chapter.

(4) The department of revenue and the department of natural resources shall make available to the revenue committees of the senate and house of representatives of the state legislature information and data, as it may be available, pertaining to the status of forest land grading throughout the state, the collection of timber excise tax revenues, the distribution and allocation of timber excise tax revenues to the state and local taxing districts, and any other information as may be necessary [for] the proper legislative review and implementation of the timber excise tax system, and in addition, the departments shall provide an annual report of such matters in January of each year to such committees. [1974 1st ex.s. c 187 § 9.]

Severability——1974 1st ex.s. c 187: See note following RCW 82.04.291.



Chapter 84.34 OPEN SPACE, AGRICULTURAL, AND TIMBER LANDS——CURRENT USE ASSESSMENT——

CONSERVATION FUTURES Sections 84.34.010 Legislative declaration. 84.34.020 Definitions. Applications for current use classification-84.34.030 Forms—Fee—Times for making. Applications for current use classification—Approval 84.34.035 or denial—Appeal—Duties of assessor upon approval. Applications for current use classification—To whom 84.34.037 made-—Factors— —Review. Notice of approval or disapproval----Procedure when 84.34.050 approval granted. 84.34.060 Determination of true and fair value of classified land——Computation of assessed value.

land—Computation of assessed value.

Determination of true and fair value of farm and agricultural land—Computation—Definitions.

84.34.070 Withdrawal from classification.

84.34.080 Change in use.

84.34.090 Extension of additional tax and penalties on tax roll—Lien.

84.34.100 Payment of additional tax, penalties, and/or interest.
 84.34.108 Removal of designation—Factors—Additional tax—Lien—Delinquencies—Exemptions.
 84.34.111 Removals available to owner liable for additional tax.

84.34.121 Information required.

84.34.131 Valuation of timber not affected.

84.34.141 Rules and regulations. 84.34.145 Advisory committee.

84.34.150 Reclassification of land classified under prior law which meets definition of farm and agricultural land.

84.34.155 Reclassification of land classified as timber land which meets definition of forest land under chapter 84.33 RCW.

84.34.160 Information on current use classification——Publication and dissemination.

84.34.200 Acquisition of open space, etc., land or rights to future development by counties, cities or metropolitan municipal corporations—Legislative declaration—Purposes.

84.34.210 Acquisition of open space, etc., land or rights to future development by counties, cities or metropolitan municipal corporations—Authority to acquire—Conveyance or lease back.

84.34.220 Acquisition of open space, etc., land or rights to future development by counties, cities or metropolitan municipal corporations—Developmental rights—"Conservation futures"—Acquisition—Restrictions.

84.34.230 Acquisition of open space, etc., land or rights to future development by counties, cities or metropolitan municipal corporations—Property tax levy authorized.

84.34.240 Acquisition of open space, etc., land or rights to future development by counties, cities or metropolitan municipal corporations—Conservation futures fund.

84.34.900 Severability—1970 ex.s. c 87. 84.34.910 Effective date—1970 ex.s. c 87. 84.34.920 Severability—1971 ex.s. c 243. 84.34.921 Severability—1973 1st ex.s. c 212.

84.34.010 Legislative declaration. The legislature hereby declares that it is in the best interest of the state to maintain, preserve, conserve and otherwise continue in existence adequate open space lands for the production of food, fiber and forest crops, and to assure the use and enjoyment of natural resources and scenic beauty for the economic and social well-being of the state and its citizens. The legislature further declares that assessment practices must be so designed as to permit the continued availability of open space lands for these purposes, and it is the intent of this chapter so

to provide. The legislature further declares its intent that farm and agricultural lands shall be valued on the basis of their value for use as authorized by section 11 of Article VII of the Constitution of the state of Washington. [1973 1st ex.s. c 212 § 1; 1970 ex.s. c 87 § 1.]

84.34.020 Definitions. As used in this chapter, unless a different meaning is required by the context:

- (1) "Open space land" means (a) any land area so designated by an official comprehensive land use plan adopted by any city or county and zoned accordingly or (b) any land area, the preservation of which in its present use would (i) conserve and enhance natural or scenic resources, or (ii) protect streams or water supply, (iii) promote conservation of soils, wetlands, beaches or tidal marshes, or (iv) enhance the value to the public of abutting or neighboring parks, forests, wildlife preserves, nature reservations or sanctuaries or other open space, or (v) enhance recreation opportunities, or (vi) preserve historic sites, or (vii) retain in its natural state tracts of land not less than five acres situated in an urban area and open to public use on such conditions as may be reasonably required by the legislative body granting the open space classification.
- (2) "Farm and agricultural land" means either (a) land in any contiguous ownership of twenty or more acres devoted primarily to the production of livestock or agricultural commodities for commercial purposes; (b) any parcel of land five acres or more but less than twenty acres devoted primarily to agricultural uses, which has produced a gross income from agricultural uses equivalent to one hundred dollars or more per acre per year for three of the five calendar years preceding the date of application for classification under this chapter; or (c) any parcel of land of less than five acres devoted primarily to agricultural uses which has produced a gross income of one thousand dollars or more per year for three of the five calendar years preceding the date of application for classification under this chapter. Agricultural lands shall also include farm woodlots of less than twenty and more than five acres and the land on which appurtenances necessary to the production, preparation or sale of the agricultural products exist in conjunction with the lands producing such products. Agricultural lands shall also include any parcel of land of one to five acres, which is not contiguous, but which otherwise constitutes an integral part of farming operations being conducted on land qualifying under this section as "farm and agricultural lands".
- (3) "Timber land" means land in any contiguous ownership of five or more acres which is devoted primarily to the growth and harvest of forest crops and which is not classified as reforestation land pursuant to chapter 84.28 RCW, or as land classified for deferred taxation under chapter 84.32 RCW. Timber land means the land only.

(4) "Current" or "currently" means as of the date on which property is to be listed and valued by the county assessor.

(5) "Owner" means the party or parties having the fee interest in land, except that where land is subject to real estate contract "owner" shall mean the contract vendee.

(6) "Contiguous" means land adjoining and touching other property held by the same ownership. Land divided by a public road, but otherwise an integral part of a farming operation, shall be considered contiguous. [1973 1st ex.s. c 212 § 2; 1970 ex.s. c 87 § 2.]

84.34.030 Applications for current use classification—Forms—Fee—Times for making. An owner of agricultural land desiring current use classification under subsection (2) of RCW 84.34.020 shall make application to the county assessor upon forms prepared by the state department of revenue and supplied by the county assessor. An owner of open space or timber land desiring current use classification under subsections (1) and (3) of RCW 84.34.020 shall make application to the county legislative authority upon forms prepared by the state department of revenue and supplied by the county assessor. The application shall be accompanied by a reasonable processing fee if such processing fee is established by the city or county legislative authority but that such fee may not exceed thirty dollars for each application: Provided, That if the application is not approved, then the application fee shall be returned to the applicant. Said application shall require only such information reasonably necessary to properly classify an area of land under *this 1973 amendatory act with a notarized verification of the truth thereof and shall include a statement that the applicant is aware of the potential tax liability involved when such land ceases to be designated as open space, farm and agricultural or timber land. Applications must be made during the calendar year preceding that in which such classification is to begin. The assessor shall make necessary information, including copies of this chapter and applicable regulations, readily available to interested parties, and shall render reasonable assistance to such parties upon request. [1973 1st ex.s. c 212 § 3; 1970 ex.s. c 87 § 3.]

Fime limitation for 1974 applications: "Notwithstanding any provision of RCW 84.34.030 to the contrary, applications for current use classification in 1974 may be made up to March 15, 1974." [1974 1st ex.s. c 41.]

*Reviser's note: "this 1973 amendatory act" [1973 1st ex.s. c 212] consists of RCW 84.34.035, 84.34.037, 84.34.065, 84.34.108, 84.34.111, 84.34.121, 84.34.131, 84.34.141, 84.34.145, 84.34.150, 84.34.155, 84.34.160, and 84.34.921, to the amendments to RCW 84.34.010, 84.34.020, 84.34.030, 84.34.050, 84.34.060, 84.34.070 and 84.34.080 by 1973 1st ex.s. c 212, and to the repeal of RCW 84.34.040, 84.34.110, 84.34.120, 84.34.130 and 84.34.140.

84.34.035 Applications for current use classification—Approval or denial—Appeal—Duties of assessor upon approval. The assessor shall act upon the application for current use classification of farm and agricultural lands under subsection (2) of RCW 84.34.020, with due regard to all relevant evidence. The application shall be deemed to have been approved unless, prior to the first day of May of the year after such application was mailed or delivered to the assessor, he

shall notify the applicant in writing of the extent to which the application is denied. An owner who receives notice that his application has been denied may appeal such denial to the county legislative authority. Within ten days following approval of the application, the assessor shall submit notification of such approval to the county auditor for recording in the place and manner provided for the public recording of state tax liens on real property.

The assessor shall, as to any such land, make a notation each year on the assessment list and the tax roll of the assessed value of such land for the use for which it is classified in addition to the assessed value of such land were it not so classified.

The assessor shall also file notice of both such values with the county treasurer, who shall record such notice in the place and manner provided for recording delinquent taxes. [1973 1st ex.s. c 212 § 4.]

84.34.037 Applications for current use classification—To whom made—Factors—Review. Applications for classification under RCW 84.34.020 subsection (1) or (3) shall be made to the county legislative authority. An application made for classification of land under RCW 84.34.020 subsection (1)(b), or (3) which is in an area subject to a comprehensive plan shall be acted upon in the same manner in which an amendment to the comprehensive plan is processed. Application made for classification of land which is in an area not subject to a comprehensive plan shall be acted upon after a public hearing and after notice of the hearing shall have been given by one publication in a newspaper of general circulation in the area at least ten days before the hearing: Provided, That applications for classification of land in an incorporated area shall be acted upon by a determining authority composed of three members of the county legislative body and three members of the city legislative body in which the land is located.

In determining whether an application made for classification under RCW 84.34.020, subsection (1)(b), or (3) should be approved or disapproved, the granting authority may take cognizance of the benefits to the general welfare of preserving the current use of the property which is the subject of application, and may consider whether or not preservation of current use of the land will (1) conserve or enhance natural or scenic resources, (2) protect streams or water supplies, (3) promote conservation of soils, wetlands, beaches or tidal marshes, (4) enhance the value of abutting or neighboring parks, forests, wildlife preserves, nature reservations, sanctuaries, or other open spaces, (5) enhance recreation opportunities, (6) preserve historic sites, (7) affect any other factors relevant in weighing benefits to the general welfare of preserving the current use of the property against the potential loss in revenue which may result from granting the application: Provided, That the granting authority may approve the application with respect to only part of the land which is the subject of the application: Provided further, That if any part of the application is denied, the applicant may withdraw the entire application: And provided further,

That the granting authority in approving in part or whole an application for land classified pursuant to RCW 84.34.020(1) or (3) may also require that certain conditions be met, including but not limited to the granting of easements: And provided further, That the granting or denial of the application for current use classification is a legislative determination and shall be reviewable only for arbitrary and capricious actions. [1973 1st ex.s. c 212 § 5.]

84.34.050 Notice of approval or disapproval—Procedure when approval granted. (1) The granting authority shall immediately notify the county assessor and the applicant of its approval or disapproval which shall in no event be more than six months from the receipt of said application. No land other than farm and agricultural land shall be considered qualified under this chapter until an application in regard thereto has been approved by the appropriate legislative authority.

(2) When the granting authority finds that land qualifies under this chapter, it shall file notice of the same with the assessor within ten days. The assessor shall, as to any such land, make a notation each year on the assessment list and the tax roll of the assessed value of such land for the use for which it is classified in addition to the assessed value of such land were it not so classified.

(3) Within ten days following receipt of the notice from the granting authority that such land qualifies under this chapter, the assessor shall submit such notice to the county auditor for recording in the place and manner provided for the public recording of state tax liens on real property.

(4) The assessor shall also file notice of both such value with the county treasurer, who shall record such notice in the place and manner provided for recording delinquent taxes. [1973 1st ex.s. c 212 § 6; 1970 ex.s. c 87 § 5.]

84.34.060 Determination of true and fair value of classified land—Computation of assessed value. In determining the true and fair value of open space land and timber land, which has been classified as such under the provisions of this chapter, the assessor shall consider only the use to which such property and improvements is currently applied and shall not consider potential uses of such property. The assessor shall compute the assessed value of such property by using the same assessment ratio which he applies generally in computing the assessed value of other property: Provided, That the assessed valuation of open space land with no current use shall not be less than that which would result if it were to be assessed for agricultural uses. [1973 1st ex.s. c 212 § 7; 1970 ex.s. c 87 § 6.]

84.34.065 Determination of true and fair value of farm and agricultural land—Computation—Definitions. The true and fair value of farm and agricultural land shall be determined by consideration of the earning or productive capacity of comparable lands from crops grown most typically in the area averaged over not less than five years, capitalized at indicative rates.

The earning or productive capacity of farm and agricultural lands shall be the "net cash rental", capitalized at a "rate of interest" charged on long term loans secured by a mortgage on farm or agricultural land plus a component for property taxes.

For the purposes of the above computation:

(1) The term "net cash rental" shall mean the average rental paid on an annual basis, in cash or its equivalent, for the land being appraised and other farm and agricultural land of similar quality and similarly situated that is available for lease for a period of at least three years to any reliable person without unreasonable restrictions on its use for production of agricultural crops. There shall be allowed as a deduction from the rental received or computed any costs of crop production charged against the landlord if the costs are such as are customarily paid by a landlord. If "net cash rental" data is not available, the earning or productive capacity of farm and agricultural lands shall be determined by the cash value of typical or usual crops grown on land of similar quality and similarly situated averaged over not less than five years. Standard costs of production shall be allowed as a deduction from the cash value of the crops.

The current "net cash rental" or "earning capacity" shall be determined by the assessor with the advice of the advisory committee as provided in RCW 84.34.145, and through a continuing study within his office, assisted by studies of the department of revenue. This net cash rental figure as it applies to any farm and agricultural land may be challenged before the same boards or authorities as would be the case with regard to assessed values on general property.

(2) The term "rate of interest" shall mean the rate of interest charged by the farm credit administration and other large financial institutions regularly making loans secured by farm and agricultural lands through mortgages or similar legal instruments, averaged over the immediate past five years.

The "rate of interest" shall be determined annually by the revenue department of the state of Washington, and such determination shall be published not later than January 1 of each year for use in that assessment year. The determination of the revenue department may be appealed to the state board of tax appeals by any owner of farm or agricultural land or the assessor of any county containing farm and agricultural land.

(3) The "component for property taxes" shall be a percentage equal to the estimated millage rate times the legal assessment ratio. [1973 1st ex.s. c 212 § 10.]

84.34.070 Withdrawal from classification. When land has once been classified under this chapter, it shall remain under such classification and shall not be applied to other use for at least ten years from the date of classification and shall continue under such classification until and unless withdrawn from classification after notice of request for withdrawal shall be made by the owner. During any year after eight years of the initial ten—year classification period have elapsed, notice of request for withdrawal of all or a portion of the land, which shall be irrevocable, may be given by the owner

to the county assessor or assessors of the county or counties in which such land is situated. In the event that a portion of a parcel is removed from classification, the remaining portion must meet the same requirements as did the entire parcel when such land was originally granted classification pursuant to this chapter. Within seven days the county assessor shall transmit one copy of such notice to the legislative body which originally approved the application. The county assessor or assessors, as the case may be, shall, when two assessment years have elapsed following the date of receipt of such notice, withdraw such land from such classification and the land shall be subject to the additional tax due under RCW 84.34.108: Provided, That agreement to tax according to use shall not be considered to be a contract and can be abrogated at any time by the legislature in which event no additional tax or penalty shall be imposed. [1973 1st ex.s. c 212 § 8; 1970 ex.s. c 87 § 7.]

84.34.080 Change in use. When land which has been classified under this chapter as open space land, farm and agricultural land, or timber land is applied to some other use, except through compliance with RCW 84.34.070, or except as a result solely from any one of the conditions listed in RCW 84.34.108(5), the owner shall within sixty days notify the county assessor of such change in use and additional real property tax shall be imposed upon such land in an amount equal to the sum of the following:

- (1) The total amount of the additional tax due under RCW 84.34.108; plus
- (2) A penalty amounting to twenty percent of the amount determined in subsection (1) of this section. [1973 1st ex.s. c 212 § 9; 1970 ex.s. c 87 § 8.]

84.34.090 Extension of additional tax and penalties on tax roll—Lien. The additional tax and penalties, if any, provided by RCW 84.34.070 and 84.34.080 shall be extended on the tax roll and shall be, together with the interest thereon, a lien on the land to which such tax applies as of January 1st of the year for which such additional tax is imposed. Such lien shall have priority as provided in chapter 84.60 RCW: Provided, That for purposes of all periods of limitation of actions specified in Title 84 RCW, the year in which the tax became payable shall be as specified in RCW 84.34.100. [1970 ex.s. c 87 § 9.]

84.34.100 Payment of additional tax, penalties, and/or interest. The additional tax, penalties, and/or interest provided by RCW 84.34.070 and 84.34.080 shall be payable in full on or before April 30th following the date which the treasurer's statement therefor is rendered. Such additional tax when collected shall be distributed by the county treasurer in the same manner in which current taxes applicable to the subject land are distributed. [1970 ex.s. c 87 § 10.]

84.34.108 Removal of designation—Factors—Additional tax—Lien—Delinquencies—Exemptions. (1) When land has once been classified under

*this 1973 amendatory act, a notation of such designation shall be made each year upon the assessment and tax rolls and such land shall be valued pursuant to RCW 84.34.060 or 84.34.065 until removal of all or a portion of such designation by the assessor upon occurrence of any of the following:

(a) Receipt of notice from the owner to remove all or

a portion of such designation;

(b) Passage of sixty days following the sale or transfer of all or a portion of such land to a new owner without receipt of a notice of compliance from the new owner. Notice of compliance forms shall be prepared by the state department of revenue and supplied by the county assessor. Said notice shall contain a statement that the new owner is aware of the use classification of the land and of the potential tax liability involved when such land ceases to be designated as open space, farm and agricultural or timber land;

(c) Sale or transfer to an ownership making all or a portion of such land exempt from ad valorem taxation;

(d) Determination by the assessor, after giving the owner written notice and an opportunity to be heard, that all or a portion of such land is no longer primarily devoted to and used for the purposes under which it was granted classification.

(2) Within thirty days after such removal of all or a portion of such land from current use classification, the assessor shall notify the owner in writing, setting forth the reasons for such removal. The owner may appeal such removal to the county board of equalization.

(3) Unless the removal is reversed on appeal, the assessor shall revalue the affected land with reference to full market value on the date of removal from classification. Both the assessed valuation before and after the removal of classification shall be listed and taxes shall be allocated according to that part of the year to which each assessed valuation applies. Except as provided in subsection (5) of this section, an additional tax shall be imposed which shall be due and payable to the county treasurer on or before April 30 of the following year. The assessor shall compute the amount of such an additional tax and the treasurer shall mail notice to the owner of the amount thereof and the date on which payment is due. The amount of such additional tax shall be equal to:

(a) The difference between the property tax paid as "open space land", "farm and agricultural land", or "timber land" and the amount of property tax otherwise due and payable for the seven years last past had

the land not been so classified; plus

(b) Interest upon the amounts of such additional tax paid at the same statutory rate charged on delinquent property taxes from the dates on which such additional tax could have been paid without penalty if the land had been assessed at a value without regard to this chapter.

(4) Any additional tax unpaid on its due date shall thereupon become delinquent and together with applicable interest thereon, shall as of said date become a lien on such land which shall have priority to and shall be fully paid and satisfied before any recognizance, mortgage, judgment, debt, obligation or responsibility

to or with which such land may become charged or liable. Such lien may be foreclosed upon expiration of the same period after delinquency and in the same manner provided by law for foreclosure of liens for delinquent real property taxes as provided in RCW 84.64.050 now or as hereafter amended. From the date of delinquency until paid, interest shall be charged at the same rate applied by law to delinquent ad valorem property taxes.

(5) The additional tax specified in subsection (3) of this section shall not be imposed if the removal of designation pursuant to subsection (1) of this section re-

sulted solely from:

(a) Transfer to a government entity in exchange for other land located within the state of Washington;

- (b) A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power;
- (c) Sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in such land.
- (d) A natural disaster such as a flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the landowner changing the use of such property.
- (e) Official action by an agency of the state of Washington or by the county or city within which the land is located which disallows the present use of such land.
- (f) Transfer to a church and such land would qualify for property tax exemption pursuant to RCW 84.36.020. [1973 1st ex.s. c 212 § 12.]

*Reviser's note: "this 1973 amendatory act", see note following RCW 84.34.030.

84.34.111 Remedies available to owner liable for additional tax. The owner of any land as to which additional tax is imposed as provided in *this 1973 amendatory act shall have with respect to valuation of the land and imposition of the additional tax all remedies provided by Title 84 RCW. [1973 1st ex.s. c 212 § 13.]

*Reviser's note: "this 1973 amendatory act", see note following RCW 84.34.030.

- 84.34.121 Information required. The assessor may require owners of land classified under this chapter to submit pertinent data regarding the use of the land, productivity of typical crops, and such similar information pertinent to continued classification and appraisal of the land. [1973 1st ex.s. c 212 § 14.]
- 84.34.131 Valuation of timber not affected. Nothing in *this 1973 amendatory act shall be construed as in any manner affecting the method for valuation of timber standing on timber land which has been classified under the provisions of *this 1973 amendatory act. [1973 1st ex.s. c 212 § 16.]

*Reviser's note: "this 1973 amendatory act", see note following RCW 84.34.030.

84.34.141 Rules and regulations. The department of revenue of the state of Washington shall make such rules and regulations consistent with the provisions of *this 1973 amendatory act as shall be necessary or desirable to permit its effective administration. [1973 1st ex.s. c 212 § 17.]

*Reviser's note: "this 1973 amendatory act", see note following RCW 84.34.030.

84.34.145 Advisory committee. The county legislative authority shall appoint a five member committee representing the active farming community within the county to serve in an advisory capacity to the county assessor in implementing assessment guidelines as established by the department of revenue for the assessment of open space, farms and agricultural lands, and timber lands classified pursuant to *this 1973 amendatory act. [1973 1st ex.s. c 212 § 11.]

*Reviser's note: "this 1973 amendatory act", see note following RCW 84.34.030.

84.34.150 Reclassification of land classified under prior law which meets definition of farm and agricultural land. Land classified under the provisions of chapter 84.34 RCW prior to July 16, 1973 which meets the definition of farm and agricultural land under the provisions of *this 1973 amendatory act, upon request for such change made by the owner to the county assessor, shall be reclassified by the county assessor under the provisions of *this 1973 amendatory act. This change in classification shall be made without additional tax, penalty, or other requirements: *Provided*, That subsequent to such reclassification, the land shall be fully subject to the provisions of chapter 84.34 RCW, as now or hereafter amended. [1973 1st ex.s. c 212 § 15.]

*Reviser's note: "this 1973 amendatory act", see note following RCW 84.34.030.

84.34.155 Reclassification of land classified as timber land which meets definition of forest land under chapter 84.33 RCW. Land classified under the provisions of chapter 84.34 RCW as timber land which meets the definition of forest land under the provisions of chapter 84.33 RCW, upon request for such change made by the owner to the county assessor, shall be reclassified by the county assessor under the provisions of chapter 84.33 RCW. This change in classification shall be made without additional tax, penalty, or other requirements set forth in chapter 84.34 RCW: *Provided*, That subsequent to such reclassification, the land shall be fully subject to the provisions of chapter 84.33 RCW, as now or hereafter amended. [1973 1st ex.s. c 212 § 19.]

84.34.160 Information on current use classification—Publication and dissemination. The department of revenue and each local assessor is hereby directed to publicize the qualifications and manner of making applications for current use classification. Whenever possible notice of the qualifications, method of making applications, and availability of further information on

current use classification shall be included with the second half property tax statements for 1973, and thereafter, shall be included with every notice of change in valuation of unplatted lands. [1973 1st ex.s. c 212 § 18.]

84.34.200 Acquisition of open space, etc., land or rights to future development by counties, cities or metropolitan municipal corporations—Legislative declaration—Purposes. The legislature finds that the haphazard growth and spread of urban development is encroaching upon, or eliminating, numerous open areas and spaces of varied size and character, including many devoted to agriculture, the cultivation of timber, and other productive activities, and many others having significant recreational, social, scenic, or esthetic values. Such areas and spaces, if preserved and maintained in their present open state, would constitute important assets to existing and impending urban and metropolitan development, at the same time that they would continue to contribute to the welfare and well-being of the citizens of the state as a whole. The acquisition of interests or rights in real property for the preservation of such open spaces and areas constitutes a public purpose for which public funds may properly be expended or advanced. [1971 ex.s. c 243 § 1.]

84.34.210 Acquisition of open space, etc., land or rights to future development by counties, cities or metropolitan municipal corporations——Authority to acquire—Conveyance or lease back. Any county, city or town, or metropolitan municipal corporation may acquire by purchase, gift, grant, bequest, devise, lease, or otherwise, except by eminent domain, the fee or any lesser interest, development right, easement, covenant, or other contractual right necessary to protect, preserve, maintain, improve, restore, limit the future use of, or otherwise conserve, selected open space land, farm and agricultural land, and timber land as such are defined in chapter 84.34 RCW for public use or enjoyment. Among interests that may be so acquired are mineral rights. Any county, city or town, or metropolitan municipal corporation may acquire the fee to such property or the purpose of conveying or leasing the property back to its original owner or other person under such covenants or other contractual arrangements as will limit the future use of the property in accordance with the purposes of *this 1971 amendatory act. [1971 ex.s. c 243 § 2.1

*Reviser's note: "this 1971 amendatory act" [1971 ex.s. c 243] consists of RCW 39.33.060, 57.08.140, 84.34.200-84.34.240, 84.34.920, and to the 1971 amendment to RCW 84.52.010.

84.34.220 Acquisition of open space, etc., land or rights to future development by counties, cities or metropolitan municipal corporations—Developmental rights—"Conservation futures"—Acquisition—Restrictions. In accordance with the authority granted in RCW 84.34.210, a county, city or town, or metropolitan municipal corporation may specifically purchase or otherwise acquire, except by eminent domain, rights in perpetuity to future development of any open space land, farm and agricultural land, and timber land which

are so designated under the provisions of chapter 84.34 RCW and taxed at current use assessment as provided by that chapter. For the purposes of *this 1971 amendatory act, such developmental rights shall be termed "conservation futures". The private owner may retain the right to continue any existing open space use of the land, and to develop any other open space use, but, under the terms of purchase of conservation futures, the county, city or town, or metropolitan municipal corporation may forbid or restrict building thereon, or may require that improvements cannot be made without county, city or town, or metropolitan municipal corporation permission. The land may be alienated or sold and used as formerly by the new owner, subject to the terms of the agreement made by the county, city or town, or metropolitan municipal corporation with the original owner. [1971 ex.s. c 243 § 3.]

*Reviser's note: "this 1971 amendatory act" [1971 ex.s. c 243] consists of RCW 39.33.060, 57.08.140, 84.34.200-84.34.240, 84.34.920 and to the 1971 amendment to RCW 84.52.010.

84.34.230 Acquisition of open space, etc., land or rights to future development by counties, cities or metropolitan municipal corporations—Property tax levy authorized. For the purpose of acquiring conservation futures as well as other rights and interests in real property pursuant to RCW 84.34.210 and 84.34.220, a county may levy an amount not to exceed six and one-quarter cents per thousand dollars of assessed valuation against the assessed valuation of all taxable property within the county, which levy shall be in addition to that authorized by RCW 84.52.050 and 84.52.043. [1973 1st ex.s. c 195 § 94; 1971 ex.s. c 243 § 4.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

84.34.240 Acquisition of open space, etc., land or rights to future development by counties, cities or metropolitan municipal corporations—Conservation futures fund. Any board of county commissioners may establish by resolution a special fund which may be termed a conservation futures fund to which it may credit all taxes levied pursuant to RCW 84.34.230. Amounts placed in this fund may be used solely for the purpose of acquiring rights and interests in real property pursuant to the terms of RCW 84.34.210 and 84.34.220. Nothing in this section shall be construed as limiting in any manner methods and funds otherwise available to a county for financing the acquisition of such rights and interests in real property. [1971 ex.s. c 243 § 5.]

84.34.900 Severability—1970 ex.s. c 87. If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected. [1970 ex.s. c 87 § 15.]

84.34.910 Effective date—1970 ex.s. c 87. The provisions of this act shall take effect on January 1, 1971. [1970 ex.s. c 87 § 16.]

- 84.34.920 Severability——1971 ex.s. c 243. If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected. [1971 ex.s. c 243 § 9.]
- 84.34.921 Severability——1973 1st ex.s. c 212. If any provision of this 1973 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected. [1973 1st ex.s. c 212 § 20.]



Chapter 84.36 EXEMPTIONS

	EXEMPTIONS		
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84.36.005 Property subject to taxation. All property now existing, or that is hereafter created or brought into this state, shall be subject to assessment and taxation for state, county, and other taxing district purposes, upon equalized valuations thereof, fixed with reference thereto on the first day of January at twelve o'clock meridian in each year, excepting such as is exempted from taxation by law. [1961 c 15 § 84.36.005. Prior: 1955 c 196 § 2; prior: 1939 c 206 § 8, part; 1933 ex.s. c 19 § 1, part; 1933 c 115 § 1, part; 1929 c 126 § 1, part; 1925 ex.s. c 130 § 7, part; 1915 c 131 § 1, part; 1903 c 178 § 1, part; 1901 c 176 § 1, part; 1899 c 141 § 2, part; 1897 c 71 §§ 1, 5, part; 1895 c 176 § 2, part; 1893 c 124 §§ 1, 5, part; 1891 c 140 §§ 1, 5, part; 1890 p 532 §§ 1, 5, part; 1886 p 47 § 1, part; Code 1881 § 2829, part; 1871 p 37 § 4, part; 1869 p 176 § 4, part; 1867 p 61 § 2, part; 1854 p 331 § 2, part; RRS § 11111, part. Formerly RCW 84.40.010.1

84.36.010 Public property exempt. All property belonging exclusively to the United States, the state, any county or municipal corporation, and all property under a recorded agreement granting immediate possession and use to said public bodies or under an order of immediate possession and use pursuant to RCW 8.04-.090, shall be exempt from taxation. All property belonging exclusively to a foreign national government shall be exempt from taxation if such property is used exclusively as an office or residence for a consul or other official representative of such foreign national government, and if the consul or other official representative is a citizen of such foreign nation. [1971 ex.s. c 260 § 1; 1969 c 34 § 1. Prior: 1967 ex.s. c 149 § 31; 1967 ex.s. c 145 § 35; 1961 c 15 § 84.36.010; prior: 1955 c 196 § 3; prior: 1939 c 206 § 8, part; 1933 ex.s. c 19 § 1, part; 1933 c 115 § 1, part; 1929 c 126 § 1, part; 1925 ex.s. c 130 § 7, part; 1915 c 131 § 1, part; 1903 c 178 § 1, part; 1901 c 176 § 1, part; 1899 c 141 § 2, part; 1897 c 71 §§ 1, 5, part; 1895 c 176 § 2, part; 1893 c 124 §§ 1, 5, part; 1891 c 140 §§ 1, 5, part; 1890 p 532 §§ 1, 5, part; 1886 p 47 § 1, part; Code 1881 § 2829, part; 1871 p 37 § 4, part; 1869 p 176 § 4, part; 1867 p 61 § 2, part; 1854 p 331 § 2, part; RRS § 11111, part. Formerly RCW 84.40.010.1

84.36.020 Cemeteries, churches, parsonages, convents and grounds. The following property shall be exempt from taxation:

All lands, and buildings required for necessary administration and maintenance, used, or to the extent used, exclusively for public burying grounds or cemeteries without discrimination as to race, color, national origin or ancestry;

All churches and the ground, not exceeding five acres in area, upon which a church of any nonprofit recognized religious denomination is or shall be built, together with a parsonage and convent. The area exempted shall in any case include all ground covered by the church, parsonage and convent and the structures and ground necessary for street access, parking,

light, and ventilation, but the area of unoccupied ground exempted in such cases, in connection with church, parsonage, and convent, shall not exceed the equivalent of one hundred twenty by one hundred twenty feet except where additional unoccupied land may be required to conform with state or local codes, zoning, or licensing requirements. The parsonage and convent need not be on land contiguous to the church property. To be exempt the property must be wholly used for church purposes: Provided, That the loan or rental of property otherwise exempt under this paragraph to a nonprofit organization, association, or corporation, or school for use for an eleemosynary activity shall not nullify the exemption provided in this paragraph if the rental income, if any, is reasonable and is devoted solely to the operation and maintenance of the property. [1973 2nd ex.s. c 40 § 1; 1971 ex.s. c 64 § 3; 1961 c 103 § 3; 1961 c 15 § 84.36.020. Prior: 1955 c 196 § 4; prior: 1939 c 206 § 8, part; 1933 ex.s. c 19 § 1, part; 1933 c 115 § 1, part; 1929 c 126 § 1, part; 1925 ex.s. c 130 § 7, part; 1915 c 131 § 1, part; 1903 c 178 § 1, part; 1901 c 176 § 1, part; 1899 c 141 § 2, part; 1897 c 71 §§ 1, 5, part; 1895 c 176 § 2, part; 1893 c 124 §§ 1, 5, part; 1891 c 140 §§ 1, 5, part; 1890 p 532 §§ 1, 5, part; 1886 p 47 § 1, part; Code 1881 § 2829, part; 1871 p 37 § 4, part; 1869 p 176 § 4, part; 1867 p 61 § 2, part; 1854 p 331 § 2, part; RRS § 11111, part. Formerly RCW 84.40.010.]

Construction—1961 c 103: See note following RCW 49.60.040.

Burial lot for particular person: RCW 68.24.220.

Nonprofit cemetery associations, certain exemptions: RCW 68.20.110, 68.20.120.

84.36.030 Property used for character building, benevolent, protective or rehabilitative social services——Camp facilities——Veteran or relief organization owned property——Rental, effect. The following real and personal property shall be exempt from taxation:

Property owned by nonprofit, nonsectarian organizations or associations, organized and conducted for non-sectarian purposes, which shall be solely used, or to the extent used, for character-building, benevolent, protective or rehabilitative social services directed at persons of all ages;

Property owned by any nonprofit church, denomination, group of churches, or an organization or association, the membership of which is comprised solely of churches or their qualified representatives, which is utilized as a camp facility if exclusively and/or jointly used for organized and supervised recreational activities and church purposes as related to such camp facilities. The rental of property otherwise exempt under this paragraph to another nonprofit church or a nonsectarian organization or association, nonprofit school or college exempt under this chapter for the use by the lessee for the purposes set forth in this paragraph shall not nullify the exemption provided for in this paragraph if the rental income is devoted solely to the operation and maintenance of the property. The exemption provided by this paragraph shall apply to a maximum of two hundred acres of any such camp as selected by the

church, including buildings and other improvements thereon.

Property, including buildings and improvements required for the maintenance and safeguarding of such property, owned by nonprofit organizations or associations engaged in character building of boys and girls under eighteen years of age, and solely used, or to the extent used, for such purposes and uses, provided such purposes and uses are for the general public good: Provided, That if existing charters provide that organizations or associations, which would otherwise qualify under the provisions of this paragraph, serve boys and girls up to the age of twenty-one years, then such organizations or associations shall be deemed qualified pursuant to this section. The rental of property otherwise exempt under this paragraph to another nonprofit organization or association engaged in character building of boys and girls under eighteen years of age or to a nonprofit church organization, a nonsectarian organization or association, or school or college exempt under this chapter, or to a public school for the use by the lessee for the purposes set forth in this paragraph shall not nullify the exemption provided for in this paragraph if the rental income is devoted solely to the operation and maintenance of the property;

Property owned by all organizations and societies of veterans of any war of the United States, recognized as such by the department of defense, which shall have national charters, and which shall have for their general purposes and objects the preservation of the memories and associations incident to their war service and the consecration of the efforts of their members to mutual helpfulness and to patriotic and community service to state and nation. To be exempt such property must be primarily used in such manner as may be reasonably necessary to carry out the purposes and objects of such societies;

Property owned by all corporations, incorporated under any act of congress, whose principal purposes are to furnish volunteer aid to members of the armed forces of the United States and also to carry on a system of national and international relief and to apply the same in mitigating the sufferings caused by pestilence, famine, fire, floods, and other national calamities and to devise and carry on measures for preventing the same. [1973 2nd ex.s. c 40 § 2. Prior: 1971 ex.s. c 292 § 70; 1971 ex.s. c 64 § 1; 1969 c 137 § 1; 1961 c 15 § 84.36.030; prior: 1955 c 196 § 5; prior: (i) 1939 c 206 § 8, part; 1933 ex.s. c 19 § 1, part; 1933 c 115 § 1, part; 1929 c 126 § 1, part; 1925 ex.s. c 130 § 7, part; 1915 c 131 § 1, part; 1903 c 178 § 1, part; 1901 c 176 § 1, part; 1899 c 141 § 2, part; 1897 c 71 §§ 1, 5, part; 1895 c 176 § 2, part; 1893 c 124 §§ 1, 5, part; 1891 c 140 §§ 1, 5, part; 1890 p 532 §§ 1, 5, part; 1886 p 47 § 1, part; Code 1881 § 2829, part; 1871 p 37 § 4, part; 1869 p 176 § 4, part; 1867 p 61 § 2, part; 1854 p 331 § 2, part; RRS § 11111, part. (ii) 1945 c 109 § 1; Rem. Supp. 1945 § 11111a.]

Severability——1971 ex.s. c 292: See note following RCW 26.28.010.

84.36.031 Property used for character building, benevolent, protective or rehabilitative social services—
Property not exempt. Property leased, loaned, sold with the option to repurchase, or otherwise made available to organizations as set out in RCW 84.36.030 above shall not be exempt from taxation: *Provided*, That property which is owned by an organization as set out in RCW 84.36.030 may loan the property to another organization for the same purpose as set out in RCW 84.36.030. [1969 c 137 § 2.]

84.36.035 Nonprofit organization engaged in procuring, processing, etc., blood, plasma or blood products. The following property shall be exempt from taxation:

All property, whether real or personal, belonging to any nonprofit corporation or association and used exclusively in the business of procuring, processing, storing, distributing, or using whole blood, plasma, blood products, and blood derivatives or in the administration of such business. [1971 ex.s. c 206 § 1.]

84.36.040 Libraries, orphanages, day care centers, nursing homes, hospitals. The real and personal property to the extent used by nonprofit (1) day care centers as defined pursuant to RCW 74.15.020 as now or hereafter amended; (2) free public libraries; (3) orphanages and orphan asylums; (4) homes for the aged; (5) homes for the sick or infirm; and, (6) hospitals for the sick, which are exclusively used for the purposes of such organizations shall be exempt from taxation: Provided, That the benefit of the exemption inures to the user. [1973 2nd ex.s. c 40 § 3; 1973 1st ex.s. c 154 § 119; 1969 ex.s. c 245 § 1; 1961 c 15 § 84.36.040. Prior: 1955 c 196 § 6; prior: 1939 c 206 § 8, part; 1933 ex.s. c 19 § 1, part; 1933 c 115 § 1, part; 1929 c 126 § 1, part; 1925 ex.s. c 130 § 7, part; 1915 c 131 § 1, part; 1903 c 178 § 1, part; 1901 c 176 § 1, part; 1899 c 141 § 2, part; 1897 c 71 §§ 1, 5, part; 1895 c 176 § 2, part; 1893 c 124 §§ 1, 5, part; 1891 c 140 §§ 1, 5, part; 1890 p 532 §§ 1, 5, part; 1886 p 47 § 1, part; Code 1881 § 2829, part; 1871 p 37 § 4, part; 1869 p 176 § 4, part; 1867 p 61 § 2, part; 1854 p 331 § 2, part; RRS § 11111, part.]

84.36.050 Schools and colleges. The following property shall be exempt from taxation:

Property owned or used for any nonprofit school or college in this state solely for educational purposes or the revenue therefrom be devoted exclusively to the support and maintenance of such institution. Real property so exempt shall not exceed four hundred acres in extent and shall be used exclusively for college or campus purposes including but not limited to, buildings and grounds designed for the educational, athletic, or social programs of said institution, the housing of students, the housing of religious faculty, the housing of the chief administrator, athletic buildings and all other school or college facilities, the need for which would be nonexistent but for the presence of such school or college and which are principally designed to further the educational functions of such college or schools.

Real property owned or controlled by such institution or leased or rented by it for the purpose of deriving

revenue therefrom shall not be exempt from taxation under this section. [1973 2nd ex.s. c 40 § 4; 1971 ex.s. c 206 § 2; 1970 ex.s. c 55 § 1; 1961 c 15 § 84.36.050. Prior: 1955 c 196 § 7; prior: 1939 c 206 § 8, part; 1933 ex.s. c 19 § 1, part; 1933 c 115 § 1, part; 1929 c 126 § 1, part; 1925 ex.s. c 130 § 7, part; 1915 c 131 § 1, part; 1903 c 178 § 1, part; 1901 c 176 § 1, part; 1899 c 141 § 2, part; 1897 c 71 §§ 1, 5, part; 1895 c 176 § 2, part; 1893 c 124 §§ 1, 5, part; 1891 c 140 §§ 1, 5, part; 1890 p 532 §§ 1, 5, part; 1886 p 47 § 1, part; Code 1881 § 2829, part; 1871 p 37 § 4, part; 1869 p 176 § 4, part; 1867 p 61 § 2, part; 1854 p 331 § 2, part; RRS § 11111, part. Formerly RCW 84.40.010.]

Effective date—1970 ex.s. c 55: "The effective date of this 1970 amendatory act is July 1, 1970." [1970 ex.s. c 55 § 14.] This applies to the 1970 amendments to RCW 84.36.050, 84.48.010 and 84.56.400, and to RCW 84.48.014–84.48.046.

84.36.060 Art, scientific and historical collections and property used to maintain, etc. such collections, fire companies, humane societies. The following property shall be exempt from taxation:

All art, scientific, or historical collections of associations maintaining and exhibiting such collections for the benefit of the general public and not for profit, together with all real and personal property of such associations used exclusively for the safekeeping, maintaining and exhibiting of such collections: *Provided*, That to qualify for this exemption an organization must be organized and operated exclusively for artistic, scientific, historical, literary or educational purposes and receive a substantial part of its support (exclusive of income received in the exercise or performance by such organization of its purpose or function) from the United States or any state or any political subdivision thereof or from direct or indirect contributions from the general public;

All fire engines and other implements used for the extinguishment of fire, with the buildings used exclusively for the safekeeping thereof, and for meetings of fire companies, provided such properties belong to any city or town or to a fire company therein;

Property owned by humane societies in this state in actual use by such societies. [1973 2nd ex.s. c 40 § 5; 1961 c 15 § 84.36.060. Prior: 1955 c 196 § 8; prior: 1939 c 206 § 8, part; 1933 ex.s. c 19 § 1, part; 1933 c 115 § 1, part; 1929 c 126 § 1, part; 1925 ex.s. c 130 § 7, part; 1915 c 131 § 1, part; 1903 c 178 § 1, part; 1901 c 176 § 1, part; 1899 c 141 § 2, part; 1897 c 71 § § 1, 5, part; 1895 c 176 § 2, part; 1893 c 124 § § 1, 5, part; 1891 c 140 § § 1, 5, part; 1890 p 532 § § 1, 5, part; 1886 p 47 § 1, part; Code 1881 § 2829, part; 1871 p 37 § 4, part; 1869 p 176 § 4, part; 1867 p 61 § 2, part; 1854 p 331 § 2, part; RRS § 11111, part. Formerly RCW 84.40.010.]

84.36.070 Intangibles exempt. The following intangible property shall be exempt from ad valorem taxation: All moneys and credits including mortgages, notes, accounts, certificates of deposit, tax certificates, judgments, state, county and municipal bonds and warrants and bonds and warrants of other taxing districts, bonds of the United States and of foreign countries or political

subdivisions thereof and the bonds, stocks or shares of private corporations, private nongovernmental personal service contracts or private nongovernmental athletic or sports franchises or private nongovernmental athletic or sports agreements provided that such contracts, franchises or agreements do not pertain to the use or possession of tangible personal or real property or to any interest in tangible personal or real property. [1974 1st ex.s. c 118 § 1; 1961 c 15 § 84.36.070. Prior: 1931 c 96 § 1; RRS § 11111–1. FORMER PART OF SECTION: 1925 ex.s. c 130 § 5, part, now codified in RCW 84.04.080.]

84.36.079 Rights, title, interest, and materials of certain vessels under construction. All rights, title or interest in or to any vessel of more than one thousand ton burden, and the materials and parts held by the builder of the vessel at the site of construction for the specific purpose of incorporation therein, shall be exempt from taxation while the vessel is under construction within this state. [1961 c 15 § 84.36.079. Prior: 1959 c 295 § 1.]

84.36.080 Ships and vessels in interstate or foreign commerce partially exempt. All ships and vessels taxable in the state of Washington, engaged in interstate commerce, foreign commerce or commerce between ports of the state of Washington and the high seas, shall be and are hereby made exempt from all ad valorem taxes, except taxes levied for any state purpose. [1961 c 15 § 84-.36.080. Prior: 1945 c 82 § 1; 1931 c 81 § 1; Rem. Supp. 1945 § 11111-2.]

84.36.090 Other ships and vessels. All ships and vessels taxable in the state, other than those taxable under RCW 84.36.080 and those described in RCW 84.36.079, are exempt from all ad valorem taxes, except taxes levied for any state purpose and twenty percent of taxes levied for all other purposes. [1961 c 15 § 84.36.090. Prior: 1959 c 295 § 2; 1945 c 82 § 2; 1931 c 81 § 2; Rem. Supp. 1945 § 11111–3.]

84.36.100 Size of vessel immaterial. RCW 84.36.080 and 84.36.090 shall apply to all ships, vessels and boats, irrespective of size, and to the taxes thereon becoming due and payable. [1961 c 15 § 84.36.100. Prior: 1945 c 82 § 3; 1931 c 81 § 3; Rem. Supp. 1945 § 11111–4.]

84.36.110 Household goods and personal effects— Three hundred dollars actual value to head of family. The following property shall be exempt from taxation:

- (1) All household goods and furnishings in actual use by the owner thereof in equipping and outfitting his or her residence or place of abode and not for sale or commercial use, and all personal effects held by any person for his or her exclusive use and benefit and not for sale or commercial use.
- (2) The personal property, other than specified in subdivision (1) hereof, of each head of a family liable to assessment and taxation of which such individual is the actual and bona fide owner to an amount of three hundred dollars of actual values: *Provided*, That this exemption shall not apply to any private motor vehicle, or

mobile home, and: Provided, further, That if the county assessor is satisfied that all of the personal property of any person is exempt from taxation under the provisions of this statute or any other statute providing exemptions for personal property, no listing of such property shall be required; but if the personal property described in subdivision (2) of this section exceeds in value the amount allowed as exempt, then a complete list of said personal property shall be made as provided by law, and the county assessor shall deduct the amount of the exemption authorized by this subdivision from the total amount of the assessment and assess the remainder. [1971 ex.s. c 299 § 71; 1961 c 15 § 84.36.110. Prior: 1935 c 27 § 1; RRS § 11111–7.]

Effective date——1971 ex.s. c 299: See RCW 82.50.901(3).

Severability——1971 ex.s. c 299: See note following RCW 82.04.050.

84.36.120 Household goods and personal effects—Definitions. For the purposes of RCW 84.36.110 "head of a family" shall be construed to include a surviving spouse not remarried, any person receiving an old age pension under the laws of this state and any citizen of the United States, over the age of sixty-five years, who has resided in the state of Washington continuously for ten years.

"Personal effects" shall be construed to mean and include such tangible property as usually and ordinarily attends the person such as wearing apparel, jewelry, toilet articles and the like.

"Private motor vehicle" shall be construed to mean and include all motor vehicles used for the convenience or pleasure of the owner and carrying a licensing classification other than motor vehicle for hire, auto stage, auto stage trailer, motor truck, motor truck trailer or dealers' licenses.

"Mobile home" shall be construed to mean and include all trailers of the type designed as facilities for human habitation and which are capable of being moved upon the public streets and highways and which are more than thirty-five feet in length or more than eight feet in width. [1973 1st ex.s. c 154 § 120; 1971 ex.s. c 299 § 72; 1961 c 15 § 84.36.120. Prior: 1935 c 27 § 2; RRS § 11111-8.]

Severability——1973 1st ex.s. c 154: See note following RCW 2.12.030.

Effective date——1971 ex.s. c 299: See RCW 82.50.901(3).

Severability ——1971 ex.s. c 299: See note following RCW 82.04.050.

84.36.125 Heads of households—Purpose of exemption. Due to the tremendous rise in living costs during the past decade, including increased property taxes, the failure of federal old age and survivors insurance and similar types of pension systems to adequately reflect in their pension payments these costs, and because savings once deemed adequate for retirement living are now grossly inadequate, it is therefore deemed necessary that the legislature now grant people retired on fixed incomes some relief from real property taxes. This

relief must be granted to insure that thousands of persons now retired on fixed incomes can remain in possession of their homes, thus not becoming a burden on state or local government. [1971 ex.s. c 281 § 11; 1969 ex.s. c 262 § 60; 1965 ex.s. c 168 § 1.]

Reviser's note: For later enactment concerning subject matter of this section, see RCW 84.36.381-84.36.389.

84.36.127 Heads of households—RCW 84.36.125 and 84.36.126 to become effective when constitutional amendment approved. RCW 84.36.125 and 84.36.126 shall become effective upon the approval of the voters of the state of an amendment to Article 7, section 1 of the Constitution of the state of Washington so as to authorize this form of exemption. [1971 ex.s. c 281 § 12; 1969 ex.s. c 262 § 61; 1965 ex.s. c 168 § 3.]

Reviser's note: Article 7, section 10 (Amendment 47) of the state Constitution, approved November 8, 1966, permits property tax exemption for retired persons.

84.36.130 Airport property in this state belonging to municipalities of adjoining states. All property, whether real or personal, belonging exclusively to any municipal corporation in an adjoining state legally empowered by the laws of such adjoining state to acquire and hold property within this state, and which property is used primarily for airport purposes and other facilities for landing, terminals, housing, repair and care of dirigibles, airplanes and seaplanes for the aerial transportation of persons, property or mail, or in the armed forces of the United States, and upon which property there is expended funds by the federal, county or state agencies, or upon which funds are allocated by the federal government agencies on national defense projects, is hereby exempted from ad valorem taxation. [1961 c 15 § 84.36-.130. Prior: 1941 c 13 § 1; Rem. Supp. 1941 § 11111-10.]

84.36.140 Exemption of grains, flour, fruit, vegetables, fish and unprocessed timber——Limitation— Proof of shipment. All grains and flour, fruit and fruit products, unprocessed timber, vegetables and vegetable products, and fish and fish products, while being transported to or held in storage in a public or private warehouse or storage area shall be exempt from taxation if actually shipped to points outside the state on or before April 30th of the first year for which they would otherwise be taxable: *Provided*, That proof of shipment be furnished as required in RCW 84.36.150: Provided further, That the exemption provided for herein with respect to unprocessed timber shall be applicable only with respect to such timber if actually shipped to points outside the United States, its territories and possessions. [1972 ex.s. c 30 § 2; 1961 c 15 § 84.36.140. Prior: 1939 c 67 § 2; RRS § 11130–5.]

Effective date——1972 ex.s. c 30: See note following RCW 84.36.160.

84.36.150 Exemption of grains, flour, fruit, vegetables, fish and unprocessed timber—Listing and subsequent cancellation—Proof. All such grains and flour,

fruit and fruit products, vegetables and vegetable products, and fish and fish products shall be listed and assessed as of January 1st of each year, without regard to any average inventory; but the assessor shall cancel any such assessment in whole or in proportionate part upon receipt of sufficient documentary proof that the property so assessed was actually shipped to points outside the state on or before April 30th of such year: Provided, That no such cancellation shall be made unless such proof be furnished to the county assessor before June 1st of such year: Provided further, That any such assessment of grain shall also be subject to cancellation as provided in this section if sufficient documentary proof be so furnished that the grain so assessed was milled into flour and such flour was actually shipped to points outside the state on or before April 30th of such year. [1967 ex.s. c 149 § 32; 1961 c 15 § 84.36.150. Prior: 1939 c 67 § 3; RRS § 11130–6.]

Effective date—1967 ex.s. c 149: The effective date of the 1967 amendment to this section was July 1, 1967, see note following RCW 82.04.050

Savings—1967 ex.s. c 149: RCW 82.98.035.

Severability——1967 ex.s. c 149: See note following RCW 82.98.030.

84.36.160 Exemption of grains, flour, fruit, vegetables, fish and unprocessed timber—Definitions. For the purposes of RCW 84.36.140, 84.36.150, 84.36.161 and 84.36.162:

The term "grains and flour" shall mean and include all raw whole grains in their usual marketable state; and grain flour in the hands of the first processor; but not any other grain product.

The term "fruit and fruit products" shall mean and include all raw edible fruits, berries and hops; and all processed products of fruits, berries or hops, suitable and designed for human consumption, while in the hands of the first processor.

The term "vegetables and vegetable products" shall mean and include all raw edible vegetables, such as peas, beans, beets, sugar beets, and other vegetables; and all processed products of vegetables, suitable and designed for human consumption, while in the hands of the first processor.

The term "fish and fish products" shall mean and include all fish and fish products suitable and designed for human consumption, excluding all others.

The term "processed" shall be construed to refer to canning, barreling, bottling, preserving, refining, freezing, packing, milling or any other method employed to keep any grain, fruit, vegetables or fish in edible condition or to put them into more suitable or convenient form for consumption, storing, shipping or marketing. [1972 ex.s. c 30 § 1; 1971 ex.s. c 137 § 1; 1961 c 15 § 84.36.160. Prior: 1939 c 67 § 1; RRS § 11130–4.]

Effective date——1972 ex.s. c 30: "This 1972 amendatory act shall take effect July 1, 1972." [1972 ex.s. c 30 § 3.] This applies to RCW 84.36.140 and 84.36.160.

84.36.161 Exemption of grains, flour, fruit, vegetables, fish and unprocessed timber——Construction of RCW 84.36.140, 84.36.150, 84.36.160 and 84.36.162—

Effect on other acts. RCW 84.36.140, 84.36.150, 84.36.160 and 84.36.162 shall not be construed to amend or repeal RCW 84.40.210 or 84.44.060. [1961 c 15 § 84.36.161. Prior: 1939 c 67 § 4; RRS § 11130–7.]

84.36.162 Exemption of grains, flour, fruit, vegetables, fish and unprocessed timber—Purpose. The purpose of RCW 84.36.140, 84.36.150, 84.36.160 and 84.36.161 is to encourage the storage of the commodities herein defined in the state of Washington and RCW 84.36.140, 84.36.150, 84.36.160 and 84.36.161 shall be liberally construed. [1961 c 15 § 84.36.162. Prior: 1939 c 67 § 6; RRS § 11130–9.]

84.36.176 Plywood, hardboard and particle board panels in transit. All finished plywood, hardboard and particle board panels shipped from without this state to any processing plant within this state, where the panels are moving under a through freight rate to final destination outside this state and the carrier grants the shipper the privilege of stopping the shipment in transit for the purpose of storing, milling, manufacturing or other processing, while such panels are in the process of being treated or shaped into flat component parts to be incorporated into finished products outside this state and for thirty days after completion of such processing or treatment shall be considered and held to be property in transit and nontaxable. [1967 ex.s. c 149 § 34.]

Effective date——1967 ex.s. c 149: The effective date of this section was July 1, 1967, see note following RCW 82.04.050.

Savings----1967 ex.s. c 149: RCW 82.98.035.

Severability——1967 ex.s. c 149: See note following RCW 82.98.030.

84.36.181 Ores, metals from out of state in process of reduction or refinement. All ore or metal shipped from without this state to any smelter or refining works within this state, while in process of reduction or refinement and for thirty days after completion of such reduction or refinement, shall be considered and held to be property in transit and nontaxable. [1961 c 168 § 2. Prior: 1961 c 15 § 84.40.210, part, 1939 c 66 § 1; 1927 c 282 § 1; 1925 ex.s. c 130 § 26; 1921 c 60 § 1; 1897 c 71 § 19; 1893 c 124 § 19; 1891 c 140 § 19; 1890 p 538 § 20; RRS § 11130.]

Reviser's note: See note following RCW 84.40.210.

84.36.190 Metals in cathode or bar form for sale and held under negotiable warehouse receipt. All metals refined by electrolytic process into cathode or bar form while in such form and held under negotiable warehouse receipt in a public or private warehouse recognized by an established incorporated commodity exchange, and for sale through such exchange, shall be considered and held to be property in transit and not taxable. [1961 c 15 § 84.36.190. Prior: 1949 c 36 § 1; Rem. Supp. 1949 § 11111–13.]

84.36.191 Metals in cathode or bar form for sale and held under negotiable warehouse receipt—Purpose and construction. The purpose of RCW 84.36.190 is to encourage the storage of such products in the state of

Washington, and to this end RCW 84.36.190 shall be liberally construed. [1961 c 15 § 84.36.191. Prior: 1949 c 36 § 2; Rem. Supp. 1949 § 11111–14.]

84.36.210 Public right of way easements. Whenever the state, or any city, town, county or other municipal corporation has obtained a written easement for a right of way over and across any private property and the written instrument has been placed of record in the county auditor's office of the county in which the property is located, the easement rights shall be exempt from taxation and exempt from general tax foreclosure and sale for delinquent property taxes of the property over and across which the easement exists; and all property tax records of the county and tax statements relating to the servient property shall show the existence of such easement and that it is exempt from the tax; and any notice of sale and tax deed relating to the servient property shall show that such easement exists and is excepted from the sale of the servient property. [1961 c 15 § 84.36.210. Prior: 1947 c 150 § 1; Rem. Supp. 1947 § 11188–1.]

84.36.230 Interstate bridges—Reciprocity. Any bridge, including its approaches, over rivers or bodies of water forming interstate boundaries, which bridge has been constructed or acquired and is being operated by any foreign state bordering upon such common interstate boundary, or which has been constructed or acquired and is being operated by any county, city or other municipality of such foreign state, shall be exempt from all property and other taxes in the state of Washington, if the foreign state exempts from all taxation any bridge or bridges constructed or acquired and being operated by the state of Washington or any county, city or other municipality thereof. [1961 c 15 § 84.36.230. Prior: 1949 c 224 § 1; Rem. Supp. 1949 § 11111–12.]

84.36.240 Soil and water conservation districts, personal property. All personal property belonging solely to soil and water conservation districts shall be exempt from taxation: *Provided*, That the exemption contained herein shall not apply to property of any such district which engages in contract work for persons or firms not landowners or cooperators of a district. [1963 c 179 § 1.]

84.36.250 Water distribution property owned by non-profit corporation or cooperative association. The following property shall be exempt from taxation:

All property, whether real or personal belonging to any nonprofit corporation or cooperative association and used exclusively for the distribution of water to its shareholders or members. [1965 ex.s. c 173 § 31.]

Effective date—1965 ex.s. c 173: The effective date of this section was June 1, 1965, see note following RCW 82.04.050.

Severability——1965 ex.s. c 173: See note following RCW 82.98.030.

84.36.260 Property used for conservation of ecological systems or natural resources, scientific research. All real property or leaseholds thereof used exclusively for

the conservation of ecological systems or natural resources, owned in fee or by contract purchase by any nonprofit corporation or association the primary purpose of which is the conducting or facilitating of scientific research or the conserving of natural resources for the general public, shall be exempt from ad valorem taxation if either of the following conditions are met:

- (1) Such property shall be used and effectively dedicated primarily for the purpose of providing scientific research or educational opportunities for the general public or the preservation of native plants or animals, or biotic communities, or works of ancient man or geological or geographical formations, of distinct scientific and educational interest, and not for the pecuniary benefit of any person or company, as defined in RCW 82.04.030; and shall be open to the general public for educational and scientific research purposes subject to reasonable restrictions designed for its protection; or
- (2) Such property shall be subject to an option, accepted in writing by the state, a city or a county, or department of the United States government, for the purchase thereof by the state, a city or a county, or the United States, at a price not exceeding the lesser of the following amounts: (a) the sum of the original purchase cost to such nonprofit corporation or association plus interest from the date of acquisition by such corporation or association at the rate of six percent per annum compounded annually to the date of the exercise of the option; or (b) the appraised value of the property at the time of the granting of the option, as determined by the department of revenue or when the option is held by the United States, or by an appropriate agency thereof. [1973 c 112 § 1; 1967 ex.s. c 149 § 43.]

Effective date—1967 ex.s. c 149: The effective date of this section was July 1, 1967, see note following RCW 82.04.050.

Savings——1967 ex.s. c 149: RCW 82.98.035.

Severability——1967 ex.s. c 149: See note following RCW 82.98.030.

84.36.262 Cessation of use giving rise to exemption. Upon cessation of the use which has given rise to an exemption hereunder, the county treasurer shall collect all taxes which would have been paid had the property not been exempt during the ten years preceding, or the life of such exemption if such be less, together with interest at the same rate and computed in the same way as that upon delinquent property taxes. [1973 c 112 § 2.]

84.36.264 Application for exemption under RCW 84.36.260. Owners of property desiring tax exempt status pursuant to the provisions of RCW 84.36.260, as now or hereafter amended, shall make an application therefor with the assessor of the county wherein such property is located. Prior to approval the assessor shall forward a copy of the initial application to the department of revenue and a copy of the option if such property qualifies pursuant to RCW 84.36.260(2), as now or hereafter amended. Such option shall clearly state the purchase price pursuant to the option or the appraisal value as determined by the department of revenue. [1973 c 112 § 3.1]

84.36.270 Real property beneath air space dedicated to public body for stadium facilities. Subject to the terms and conditions set forth in RCW 84.36.280, whenever the owner of any real property dedicates the perpetual right to use the air space over his property to any county, city or other political subdivision of this state for the construction, operation and maintenance of stadium facilities, or for any parking facilities to be used in connection therewith, pursuant to the provisions of chapter 67.28 RCW, such property shall be exempt from general property taxation to such extent and as to such dollar rate as shall be determined by the county, city or other political subdivision, and subject to being used by a public body for a public purpose and only so long as the owner allows the use by the public body of the dedicated air rights free of rents or other charges. [1973 1st ex.s. c 195 § 95; 1967 ex.s. c 117 § 1.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

84.36.280 Real property beneath air space dedicated to public body for stadium facilities——Exemption effective only on completion of construction of facility. Any exemption authorized under RCW 84.36.270 shall take effect only after the completion of construction of a stadium, or parking facilities to be used in connection therewith, in the air space dedicated, and shall be effective only with respect to property directly beneath such stadium or parking facilities: Provided, That no exemption from general property taxation be allowed for parking facilities unless adjacent and contiguous to the principal stadium installation or no more than two thousand feet from such stadium. For purposes of this section, construction shall be deemed completed on the date of the issuance of a certificate of completion by the architect or engineer designated for this purpose by the public body owning the stadium. [1967 ex.s. c 117 § 2.]

84.36.290 Real property beneath air space dedicated to public body for stadium facilities—Taxes for school purposes not affected. RCW 84.36.270 and 84.36.280 shall not be construed as exempting any property from any taxes for school purposes. [1967 ex.s. c 117 § 3.]

84.36.300 Stocks of merchandise, goods, wares or material——Aircraft parts, etc.——When eligible for exemption. There shall be exempt from taxation a portion of each separately assessed stock of merchandise, as that word is defined in this section, owned or held by any taxpayer on the first day of January of any year computed by first multiplying the total amount of that stock of such merchandise, as determined in accordance with RCW 84.40.020, by a percentage determined by dividing the amount of such merchandise brought into this state by the taxpayer during the preceding year for that stock by the total additions to that stock by the taxpayer during that year, and then multiplying the result of the latter computation by a percentage determined by dividing the total out-of-state shipments of such merchandise by the taxpayer during the preceding year from that stock (and regardless of whether or not any such shipments involved a sale of, or a transfer of title to, the merchandise within this state) by the total shipments of such merchandise by the taxpayer during the preceding year from that stock. As used in this section, the word "merchandise" means goods, wares, merchandise or material which were not manufactured in this state by the taxpayer and which were acquired by him (in any other manner whatsoever, including manufacture by him outside of this state) for the purpose of sale or shipment in substantially the same form in which they were acquired by him within this state or were brought into this state by him. Breaking of packages or of bulk shipments, packaging, repackaging, labeling or relabeling shall not be considered as a change in form within the meaning of this section. A taxpayer who has made no shipments of merchandise, either outof-state or in-state, during the preceding year, may compute the percentage to be applied to the stock of merchandise on the basis of his experience from March 1 of the preceding year to the last day of February of the current year, in lieu of computing the percentage on the basis of his experience during the preceding year. The rule of strict construction shall not apply to this section.

All rights, title or interest in or to any aircraft parts, equipment, furnishings, or accessories (but not engines or major structural components) which are manufactured outside of the state of Washington and are owned by purchasers of the aircraft constructed, under construction or to be constructed in the state of Washington, and are shipped into the state of Washington for installation in or use in connection with the operation of such aircraft shall be exempt from taxation prior to and during construction of such aircraft and while held in this state for periods preliminary to and during the transportation of such aircraft from the state of Washington. [1973 c 149 § 2; 1969 ex.s. c 124 § 1.]

Effective date—Saving—1969 ex.s. c 124: "This 1969 act shall be effective as of January 1, 1969: Provided, however, That the repeals contained in this act shall not be construed as affecting any existing right acquired or any liability or obligation incurred under the provision of the statutes repealed." [1969 ex.s. c 124 § 7.] This applies to RCW 84.36.300-84.36.330, the 1969 amendment to RCW 84.56.180 and to the repeal of RCW 84.36.171-84.36.174.

84.36.301 Legislative finding and declaration. The legislature hereby finds and declares that to promote the policy of a free and uninhibited flow of commerce as established by federal constitutional and legislative dictate, it is desirable to exempt from property taxation, according to the provisions of RCW 84.36.300, certain parts and equipment coming into the state of Washington to be placed in vehicles which are then transferred to the possession of out–of–state owners. The legislature further recognizes that the temporary existence of these parts and equipment within the state justifies a tax exempt status which serves to encourage the manufacture and assemblage of vehicles within the state thereby promoting increased economic activity and jobs for our residents. [1973 c 149 § 1.]

84.36.310 Stocks of merchandise, goods, wares or material—Claim—Filing—Form—Signing and verifying. Any person claiming the exemption provided for in RCW 84.36.300 shall file such claim with his listing of personal property as provided by RCW 84.40.040. The claim shall be in the form prescribed by the department of revenue, and shall require such information as the department deems necessary to substantiate the claim. The claim shall be signed and verified by the same person and in the same manner as the listing of personal property filed pursuant to RCW 84.40.040. [1969 ex.s. c 124 § 2.]

84.36.320 Stocks of merchandise, goods, wares or material——Inspection of books and records. An owner or agent filing a claim under RCW 84.36.310 shall consent to the inspection of the books and records upon which the claim has been based, such inspection to be similar in manner to that provided by RCW 84.40.340, or if the owner or agent does not maintain records within this state, the consent shall apply to the records of a warehouse, person or agent having custody of the inventory to which the claim applies. Consent to the inspection of the records shall be executed as a part of the claim. The owner, his agent, or other person having custody of the inventory referred to herein shall retain within this state, for a period of at least two years from the date of the claim, the records referred to above. If adequate records are not made available to the assessor within the county where the claim is made, then the exemption shall be denied. [1969 ex.s. c 124 § 3.]

84.36.330 Stocks of merchandise, goods, wares or material—Exemption does not apply to goods taxable under RCW 84.56.180. RCW 84.36.300 shall not apply to goods or merchandise subject to taxation pursuant to RCW 84.56.180. [1969 ex.s. c 124 § 4.]

84.36.350 Property owned or used for sheltered workshops for handicapped. The following property shall be exempt from taxation:

Real or personal property owned and used by a non-profit corporation in connection with the operation of a sheltered workshop for handicapped persons, and used primarily in connection with the manufacturing and the handling, sale or distribution of goods constructed, processed, or repaired in such workshops or centers. [1970 ex.s. c 81 § 1.]

84.36.353 Property owned or used for sheltered workshops for handicapped——Shelter workshop defined. Unless a different meaning is plainly required by the context, the following term as hereinafter used in *this chapter shall have the following meaning:

"Sheltered workshop" means rehabilitation facility, or that part of a rehabilitation facility operated by a nonprofit corporation, where any manufacture or hand-iwork is carried on and which is operated for the primary purpose of (1) providing gainful employment or rehabilitation services to the handicapped as an interim step in the rehabilitation process for those who cannot be readily absorbed in the competitive labor market or

during such time as employment opportunities for them in the competitive labor market do not exist; or (2) providing evaluation and work adjustment services for handicapped individuals. [1970 ex.s. c 81 § 2.]

*Reviser's note: "this chapter" apparently refers to RCW 84.36.350.

- 84.36.381 Residences—Property tax exemptions—Schedule—Qualifications. A person shall be exempt from any legal obligation to pay all or a portion of the amount of excess and regular real property taxes due and payable in the year following the year in which a claim is filed in accordance with the following conditions:
- (1) The property taxes must have been imposed upon a residence which has been regularly occupied by the person claiming the exemption during the two calendar years preceding the year in which the exemption claim is filed; or the property taxes must have been imposed upon a residence which was occupied by the person claiming the exemption as a principal place of residence as of January 1st of the year for which the claim is filed and the person claiming the exemption must also have been a resident of the state of Washington for the last three calendar years preceding the year in which the claim is filed: Provided, That any person who sells, transfers, or is displaced from his or her residence may transfer his or her exemption status to a replacement residence, but no claimant shall receive an exemption on more than one residence in any year.
- (2) The person claiming the exemption must have owned, at the time of filing, in fee, or by contract purchase, the residence on which the property taxes have been imposed. For purposes of this subsection, a residence owned by a marital community shall be deemed to be owned by each spouse.
- (3) The person claiming the exemption must have been sixty-two years of age or older on January 1st of the year in which the exemption claim is filed, or must have been, at the time of filing, retired from regular gainful employment by reason of physical disability.
- (4) The amount that the person shall be exempt from an obligation to pay shall be calculated, on the basis of the combined income, from all sources whatsoever, of the person claiming the exemption and his or her spouse for the preceding calendar year, in accordance with the following schedule:

Income Range \$5,000 or less \$5,001 - \$6,000

Percentage of Excess
Levies Exemption
One hundred percent
Fifty percent

Provided, however, That, in addition, any person, who otherwise qualifies under the provisions of this section, and is within the income range of four thousand dollars or less shall be exempt from any obligation to pay regular property taxes on up to five thousand dollars of valuation of his or her residence: Provided further, That only two—thirds of any social security benefits, federal civil service retirement, or railroad retirement pension shall be considered as income for the purposes of this section. [1974 1st ex.s. c 182 § 1.]

Severability——1974 1st ex.s. c 182: "If any provision of this 1974 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1974 1st ex.s. c 182 § 8.]

84.36.383 Residences—Definitions. As used in this chapter, except where the context clearly indicates a different meaning:

- (1) The term "residence" shall mean a single family dwelling unit whether such unit be separate or part of a multiunit dwelling, including the land on which such dwelling stands not to exceed one acre. The term shall also include a single family dwelling situated upon lands the fee of which is vested in the United States or any instrumentality thereof including an Indian tribe or in the state of Washington, and notwithstanding the provisions of RCW 84.04.080, 84.04.090 or 84.40.250, such a residence shall be deemed real property.
- (2) The term "real property", except for the purposes of chapters 84.56 and 84.60 RCW, shall also include a mobile home which has substantially lost its identity as a mobile unit by virtue of its being fixed in location upon land owned or leased by the owner of the mobile home and placed on a foundation (posts or blocks) with fixed pipe, connections with sewer, water or other utilities.
- (3) The term "preceding calendar year" shall mean the calendar year preceding the year in which the claim for exemption is to be made.
- (4) "Department" shall mean the state department of revenue. [1974 1st ex.s. c 182 § 2.]

84.36.385 Residences—Claims for exemption or renewal affidavit—Forms—Filing—Renewals—Publication and notice of qualifications and manner of making claims. Claims for exemption or a renewal affidavit under RCW 84.36.381 shall be made annually and filed between January 2 and July 1 of the year in which the property tax levies are imposed and solely upon forms as prescribed and furnished by the department of revenue.

Claims under RCW 84.36.381 through 84.36.389 in 1974 shall be filed between January 2 and August 1, 1974.

In January of each year the county assessor shall mail renewal affidavits for exemption to each person approved for exemption during the previous year.

If the assessor finds that the applicant does not meet the qualifications as set forth in RCW 84.36.381, the claim shall be denied but such denial shall be subject to appeal under the provisions of RCW 84.48.010(5). If the applicant had received exemption in prior years based on erroneous information, the taxes shall be collected subject to penalties as provided in RCW 84.40.130 for a period of not to exceed three years.

The department and each local assessor is hereby directed to publicize the qualifications and manner of making claims pursuant to this chapter, through communications media, including such paid advertisements or notices as it deems appropriate. Whenever possible

notice of the qualifications, method of making applications and availability of further information shall be included with property tax statements. [1974 1st ex.s. c 182 § 3.]

- 84.36.387 Residences—Claimants—Penalty for falsification. (1) All claims for exemption shall be made and signed by the person entitled to the exemption, by his or her attorney in fact or in the event the residence of such person is under mortgage or purchase contract requiring accumulation of reserves out of which the holder of the mortgage or contract is required to pay real estate taxes, by such holder or by the owner, either before two witnesses or the county treasurer or his deputy in the county where the real property is located.
- (2) If the taxpayer is unable to submit his own claim, the claim shall be submitted by a duly authorized agent or by a guardian or other person charged with the care of the person or property of such taxpayer.
- (3) Any person signing a false claim with the intent to defraud or evade the payment of any tax shall be guilty of the offense of perjury. [1974 1st ex.s. c 182 § 4.]

84.36.389 Residences—Rules and regulations. The director of the department of revenue shall adopt such rules and regulations and prescribe such forms as may be necessary and appropriate for implementation and administration of this chapter subject to chapter 34.04 RCW, the administrative procedure act. [1974 1st ex.s. c 182 § 5.]

84.36.400 Improvements to single family dwellings. Any physical improvement to single family dwellings upon real property shall be exempt from taxation for the three assessment years subsequent to the completion of the improvement to the extent that the improvement represents thirty percent or less of the value of the original structure. A taxpayer desiring to obtain the exemption granted by this section must file notice of his intention to construct the improvement prior to the improvement being made on forms prescribed by the department of revenue and furnished to the taxpayer by the county assessor: *Provided*, That this exemption cannot be claimed more than once in a five-year period.

The department of revenue shall promulgate such rules and regulations as are necessary and convenient to properly administer the provisions of this section. [1972 ex.s. c 125 § 3.]

Severability——1972 ex.s. c 125: See note following RCW 84.40.045.

84.36.450 Leasehold estates exemption. The following property shall be exempt from taxation:

(1) All leasehold estates in property owned in fee or held in trust by the government of the United States, or of the state of Washington or any political subdivision thereof, negotiated prior to July 1, 1970, which have not been renegotiated, extended, or renewed since July 1, 1970, and which have a contract rent equal to at least ninety percent of economic rent: *Provided*, That this

exemption shall not apply to leasehold estates in operating properties vested in any company which is assessed and taxed as a public utility pursuant to chapter 84.12 RCW.

(2) All leasehold estates which have a total economic rent of less than one hundred dollars per year.

- (3) All leasehold estates in facilities owned or used by a school, college, or university which leaseholds provide housing for students and which are otherwise exempt from taxation under the provisions of RCW 84.36.010 and 84.36.050.
- (4) All leasehold estates of subsidized housing where the fee ownership of such property is vested in the government of the United States or the state of Washington or any political subdivision thereof and where an income qualification exists for such housing.
- (5) All leasehold estates used for fair purposes of a nonprofit fair association that sponsors or conducts a fair or fairs which receive support from revenues collected pursuant to RCW 67.16.100 and allocated by the director of the department of agriculture where the fee ownership of such property is vested in the government of the United States or the state of Washington or any political subdivision thereof: *Provided*, That this exemption shall not apply to the leasehold estate of any sublessee of such nonprofit fair association.
- (6) All leasehold estates of state forest lands as defined in chapter 76.12 RCW.
- (7) All leasehold estates in state property used as a residence by state employees who are required as a condition of employment to live at a state facility or station.
- (8) All leasehold estates on any real property of any Indian or Indian tribe, band, or community that is held in trust by the United States or is subject to a restriction against alienation imposed by the United States.
- (9) All leasehold estates held by enrolled Indians of lands owned or held by any Indian or Indian tribe where the fee ownership of such property is vested in or held in trust by the United States and which are not subleased to other than to a lessee which would qualify pursuant to *this 1973 amendatory act. [1973 1st ex.s. c 187 § 11.]

*Reviser's note: "this 1973 amendatory act", see note following RCW 82.29.020.

Severability—Construction—1973 1st ex.s. c 187: See note following RCW 82.29.010.

- 84.36.455 Leasehold estates and educational facilities exemption—Effective in the event leasehold in lieu excise taxes held invalid. If the provisions of *this 1973 amendatory act relative to leasehold in lieu excise taxes are held invalid, the following property shall be exempt from ad valorem taxation:
- (1) All leasehold estates in property of the state of Washington or any political subdivision thereof, negotiated prior to July 1, 1970, which have not been renegotiated, extended or renewed since July 1, 1970, and which have a contract rent equal to at least ninety percent of economic rent, and where the lessor has been authorized to make in lieu payments to political subdivisions other than that of the lessor.

(2) All leasehold estates which have a total economic rent of less than one hundred dollars per year.

- (3) All facilities owned or used by a school, college, or university which facilities provide housing for students and which are otherwise exempt from taxation under the provisions of RCW 84.36.010 and 84.36.050.
- (4) All leasehold estates of subsidized housing where the fee ownership of such property is vested in the government of the United States or the state of Washington or any political subdivision thereof and where an income qualification exists for such housing.
- (5) All leasehold estates of a nonprofit fair association that sponsors or conducts a fair or fairs which receive support from revenues collected pursuant to RCW 67-.16.100 and allocated by the director of the department of agriculture where the fee ownership of such property is vested in the government of the United States or the state of Washington or any political subdivision thereof: *Provided*, That this exemption shall not apply to the leasehold estate of any sublessee of such nonprofit fair association.
- (6) All leasehold estates of state forest lands as defined in chapter 76.12 RCW.
- (7) All leasehold estates in state property used as a residence by state employees who are required as a condition of employment to live at a state facility or station.
- (8) All leasehold estates on any real property of any Indian or Indian tribe, band, or community that is held in trust by the United States or is subject to a restriction against alienation imposed by the United States.
- (9) All leasehold estates held by enrolled Indians of lands owned as held by any Indian or Indian tribe where the fee ownership of such property is vested in or held in trust by the United States and which are not subleased to other than to a lessee which would qualify pursuant to *this 1973 amendatory act. [1973 1st ex.s. c 187 § 14.]

*Reviser's note: "this 1973 amendatory act", see note following RCW 82.29.020.

Severability—Construction—1973 1st ex.s. c 187: See note following RCW 82.29.010.

84.36.460 Improvements owned or being acquired by sublessee taxable to such sublessee. Notwithstanding any other provision of *this 1973 amendatory act, improvements owned or being acquired by contract purchase or otherwise by any sublessee shall be taxable to such sublessee. [1973 1st ex.s. c 187 § 15.]

*Reviser's note: "this 1973 amendatory act", see note following RCW 82.29.020.

Severability—Construction——1973 1st ex.s. c 187: See note following RCW 82.29.010.

84.36.470 Animals, birds, insects, agricultural crops—Phase out exemption. All animals, birds, or insects, and all agricultural crops, shall be assessed for the purposes of ad valorem taxes according to the following schedule:

Commencing with assessment as of January 1, 1975, for taxes due in 1976 the assessment level shall be seventy-five percent of true and fair value.

Commencing with assessment as of January 1, 1976, for taxes due in 1977 the assessment level shall be seventy percent of true and fair value.

Commencing with assessment as of January 1, 1977, for taxes due in 1978 the assessment level shall be sixty percent of true and fair value.

Commencing with assessment as of January 1, 1978, for taxes due in 1979 the assessment level shall be fifty percent of true and fair value.

Commencing with assessment as of January 1, 1979, for taxes due in 1980 the assessment level shall be forty percent of true and fair value.

Commencing with assessment as of January 1, 1980, for taxes due in 1981 the assessment level shall be thirty percent of true and fair value.

Commencing with assessment as of January 1, 1981, for taxes due in 1982 the assessment level shall be twenty percent of true and fair value.

Commencing with assessment as of January 1, 1982, for taxes due in 1983 the assessment level shall be ten percent of true and fair value.

Commencing with assessment as of January 1, 1983, for taxes due in 1984 such inventories shall be fully exempt under chapter 84.36 RCW.

Commencing with January 1, 1983, assessments for taxes due in 1984, taxpayers shall not be required to report, or assessors to list, the inventories covered by this phase out exemption. [1974 lst ex.s. c 169 § 8.]

Severability—Effective date—Intent—1974 1st ex.s. c 169: See notes following RCW 82.04.442.

Powers of department of revenue to promulgate rules and prescribe procedures to carry out this section: RCW 84.40.405.

GENERAL PROVISIONS

84.36.800 Definitions. As used in *this 1973 amendatory act:

- (1) "Church purposes" means the use of real and personal property owned by a nonprofit religious organization for religious worship or related administrative, educational, eleemosynary, and social activities. This definition is to be broadly construed;
- (2) "Convent" means a house or set of buildings occupied by a community of clergymen or nuns devoted to religious life under a superior;
- (3) "Hospital" means any portion of a hospital building, or other buildings in connection therewith, used as a residence for persons engaged or employed in the operation of a hospital, or operated as a portion of the hospital unit;
- (4) "Nonprofit" means an organization, association or corporation no part of the income of which is paid directly or indirectly to its members, stockholders, officers, directors or trustees except in the form of services rendered by the organization, association, or corporation in accordance with its purposes and bylaws and the salary or compensation paid to officers of such organization, association or corporation is for actual services rendered and compares to the salary or compensation of like positions within the public services of the state;

(5) "Parsonage" means a residence occupied by a clergyman who is designated for a particular congregation and who holds regular services therefor. [1973 2nd ex.s. c 40 § 6.]

*Reviser's note: "this 1973 amendatory act" [1973 2nd ex.s. c 40] consists of amendments to RCW 84.36.020, 84.36.030, 84.36.040 and 84.36.060, and to the enactment of RCW 84.36.800-84.36.905.

- 84.36.805 Conditions for obtaining exemptions by nonprofit organizations, associations or corporations. In order to be exempt pursuant to RCW 84.36.030, 84.36.040, 84.36.050 and 84.36.060, said nonprofit organizations, associations or corporations shall satisfy the following conditions:
- (a) The property is used for the actual operation of the activity for which exemption is granted and does not exceed an amount reasonably necessary for that purpose;
- (b) The property is irrevocably dedicated to the purpose for which exemption has been granted, and on the liquidation, dissolution, or abandonment by said organization, association, or corporation, said property will not inure directly or indirectly to the benefit of any shareholder or individual, except a nonprofit organization, association, or corporation which too would be entitled to property tax exemption: *Provided*, That the provision of this subsection shall not apply to those qualified for exemption pursuant to RCW 84.36.040 if the property used for the purpose stated is either leased or rented;
- (c) The facilities and services are available to all regardless of race, color, national origin or ancestry;
- (d) The organization, association, or corporation is duly licensed or certified where such licensing or certification is required by law or regulation;
- (e) Property sold to organizations, associations, or corporations with an option to be repurchased by the seller shall not qualify for exempt status;
- (f) The director of the department of revenue shall have access to its books in order to determine whether such organization, association, or corporation is exempt from taxes within the intent of RCW 84.36.030, 84.36.040, 84.36.050 and 84.36.060. [1973 2nd ex.s. c 40 § 7.]
- 84.36.810 Cessation of use under which exemption granted. Upon cessation of a use under which an exemption has been granted pursuant to RCW 84.36.030, 84.36.040, 84.36.050 and 84.36.060, the county treasurer shall collect all taxes which would have been paid had the property not been exempt during the seven years preceding, or the life of such exemption, if such be less, together with the interest at the same rate and computed in the same way as that upon delinquent property taxes: *Provided*, That if the cessation of use involves a portion of the total property exemptions the provisions of this section shall apply only to that portion: *Provided further*, That such additional tax shall not be imposed if the cessation of use resulted solely from:
- (1) Transfer to an organization, association, or corporation for a use which also qualifies and is granted exemption under the provisions of chapter 84.36 RCW;

(2) A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power;

(3) Official action by an agency of the state of Washington or by the county or city within which the property is located which disallows the present use of

such property;

(4) A natural disaster such as a flood, windstorm, earthquake, or other such calamity rather than by virtue of the act of the organization, association, or corporation changing the use of such property;

(5) Relocation of the activity and use of another location or site except for undeveloped properties of camp facilities exempted under RCW 84.36.030. [1973]

2nd ex.s. c 40 § 8.]

Application for exemption—Re-84.36.815 quired—Filing—Renewal—Signature—Due date. In order to qualify or requalify for exempt status for real or personal property pursuant to the provisions of chapter 84.36 RCW, as now or hereafter amended, all foreign national governments, churches, cemeteries, nongovernmental nonprofit corporations, organizations, and associations, private schools or colleges, and soil and water conservation districts must file an annual renewal application verifying the facts in the original claim with the state department of revenue. All application forms shall be signed by an authorized agent of the applicant. Such applications must be filed on forms prescribed by the department of revenue no later than March 31 of each year. The department of revenue may provide by rule that such applications may be available at and filed with each county assessor and forwarded to the department of revenue for review. [1973 2nd ex.s. c 40 § 9.]

84.36.820 Application forms to be mailed to owners of exempt property—Failure to file before due date, effect. On or before January 1 of each year, the department of revenue shall mail application forms to owners of record of property exempted from property taxation at their last known address who must make a renewal application for continued exemption. The department of revenue shall notify the assessor of the county in which the property is located who shall remove the tax exemption from any property if an application has not been received for the exemption of such property as required by RCW 84.36.815 on or before the due date: Provided, That the department of revenue shall allow a reasonable extension of time for filing upon written request filed on or before the due date, and for good cause shown therein: Provided further, That failure to file and subsequent removal of exemption shall not be subject to review as provided in RCW 84.36.850. [1973 2nd ex.s. c 40 § 10.]

84.36.825 Application fee—Applications for 1974 considered initial applications. An application fee of thirty-five dollars for each annual application for exemption shall be deposited within the general fund. Applications made for assessment year 1974 will be

considered initial applications whether or not an exemption has previously been approved. [1973 2nd ex.s. c 40 § 11.]

84.36.830 Review of applications for exemption— Procedure—Approval or denial—Notice. The department of revenue shall review each application for exemption and make a determination thereon prior to August 1st of the assessment year for which such application is made. The department of revenue may request such additional relevant information as it deems necessary. The department of revenue shall make a physical inspection of the property and satisfy itself as to the use of all parcels prior to approving or denying the application, and thereafter at least once each four years. When the department of revenue has examined the application and the subject property, it shall either approve or deny the request and clearly state the reasons for approval or denial in written notification by certified mail to the applicant. The department shall also notify the assessor of the county in which the property is located. The county assessor shall place such property on the assessment roll for the current year. [1973 2nd ex.s. c 40 § 12.]

84.36.835 List of exempt properties to be prepared and furnished each county assessor. On or before August 31st, the department of revenue shall prepare a list by county of those properties exempted under *this 1973 amendatory act, and shall forward a list to each county assessor of the property exempt in that county. [1973 2nd ex.s. c 40 § 13.]

*Reviser's note: "this 1973 amendatory act", see note following RCW 84.36.800.

Statements—Reports—Informa-84.36.840 tion—Filing—Requirements. In order to determine whether organizations, associations, corporations or institutions except those exempted under RCW 84.36.020 and 84.36.030 are exempt from taxes within the intent of this chapter, and before the exemption shall be allowed for any year, the superintendent or manager or other proper officer of the organization, association, corporation or institution claiming exemption from taxation shall file, with the department of revenue on forms furnished by the director, a signed statement made under oath that the income and the receipts thereof, including donations to it, have been applied to the actual expenses of operating and maintaining it, or for its capital expenditures, and to no other purpose. Such forms shall also include a statement of the receipts and disbursements of said organization: Provided, That institutions claiming exemption under RCW 84.36.050 shall file in addition a list of all property claimed to be exempt, the purpose for which it is used, the revenue derived from it for the preceding year, the use to which such revenue was applied, the number of students in attendance at the school or college, the total revenues of the institution with the source from which they were derived, and the purposes to which such revenues were applied, giving the items of such revenues and expenditures in detail.

Such report shall be submitted on or before April 1st following the close of the accounting period for the fiscal year ended during the previous calendar year. The department of revenue shall remove the tax exemption from the property and assets of any organization, association, corporation, or institution which does not file such report with the department of revenue on or before the due date: *Provided*, That the department of revenue shall allow a reasonable extension of time for filing upon written request filed on or before the required filing date and for good cause shown therein. [1973 2nd ex.s. c 40 § 14.]

84.36.845 Revocation of exemption approved or renewed due to inaccurate information. If subsequent to the time that the exemption of any property is initially approved or renewed, it shall be determined that such exemption was approved or renewed as the result of inaccurate information provided by the authorized agent of the applicant, the exemption shall be revoked and taxes shall be levied against such property pursuant to the provisions of RCW 84.36.810. [1973 2nd ex.s. c 40 § 15.]

84.36.850 Review—Appeals. Any applicant aggrieved by the department of revenue's denial of an exemption application may petition the state board of tax appeals to review an application for either real or personal property tax exemption and the board shall consider any appeals to determine (1) if the property is entitled to an exemption, and (2) the amount or portion thereof.

A county assessor of the county in which the exempted property is located shall be empowered to appeal to the state board of tax appeals to review any real or personal property tax exemption approved by the department of revenue which he feels is not warranted.

Appeals from a department of revenue decision must be made within thirty days of the notification of the approval or denial. [1973 2nd ex.s. c 40 § 16.]

84.36.855 Property changing from exempt to taxable status—Procedure. Property which changes from exempt to taxable status shall be subject to the provisions of RCW 84.36.810 and RCW 84.40.350 through 84.40.390, and the assessor shall also place the property on the assessment roll for taxes due and payable in the following year. [1973 2nd ex.s. c 40 § 17.]

84.36.860 Public notice of provisions of act. Each county assessor and the director of the department of revenue shall each issue public notice of the provisions of *this 1973 amendatory act in such a manner as will give constructive notice to all taxpayers of that county or of the state, as the case may be, prior to the first year in which an application for exemption is required by RCW 84.36.815 through 84.36.845. [1973 2nd ex.s. c 40 § 18.]

*Reviser's note: "this 1973 amendatory act", see note following RCW 84.36.800.

84.36.865 Rules and regulations. The department of revenue of the state of Washington shall make such rules and regulations consistent with chapter 34.04 RCW and the provisions of *this 1973 amendatory act as shall be necessary or desirable to permit its effective administration. [1973 2nd ex.s. c 40 § 19.]

*Reviser's note: "this 1973 amendatory act", see note following RCW 84.36.800.

84.36.900 Severability——1973 2nd ex.s. c 40. If any provision of this 1973 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected. [1973 2nd ex.s. c 40 § 22.]

84.36.905 Effective date—Construction—1973 2nd ex.s. c 40. This 1973 amendatory act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, shall take effect immediately and shall be effective for assessment in 1973 for taxes due and payable in 1974. [1973 2nd ex.s. c 40 § 23.]

Chapter 84.40 LISTING OF PROPERTY

	LISTING OF PROPERTY
Sections	
84.40.020	Assessment date—Average inventory basis may be used—Public inspection of listing, documents and
84.40.030	records. Basis of valuation—Criterion of value—Factors—Growing crops excluded—Mines, quarries—Leasehold estates (as amended by 1973 1st ex.s. c 187
84.40.030	§ 1). Basis of valuation—Criterion of value—Factors— Growing crops excluded—Mines, quarries—
	Leasehold estates (as amended by 1973 1st ex.s. c 195 § 96).
84.40.0301	Determination of value by public official——Presumptions——Review——Revaluation.
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84.40.032	Valuation of timber and timberlands—"Timberlands" defined and declared lands devoted to reforestation.
84.40.033	Valuation of timber and timberlands——Legislative findings.
84.40.040	Time and manner of listing.
84.40.045	Notice of change in valuation of real property to be given taxpayer——Copy to person making payments pursuant to mortgage, contract or deed of trust——Procedure——Penalty.
84.40.060	Assessment upon receipt of verified statement.
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	value—Notification to taxpayer of omission—Procedure.
84.40.090	Taxing districts to be designated.
84.40.100	Map of districts to be furnished by county commissioners.
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84.40.150	Sick or absent persons—May report to board of equalization.
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84.40.190	Statement of personalty to be delivered to assessor— Signatures—Liability.
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84.40.220	Personalty of manufacturer, listing procedure, statement——"Manufacturer" defined. Merchant's personalty held for sale——Consignment
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84.40.230	Contract to purchase public land.
84.40.240	Annual list of lands sold or contracted to be sold to be furnished assessor.
84.40.250	Improvements on public lands assessed as personalty until final proof and certificate.
84.40.315	Federal agencies and property taxable when federal law permits.
84.40.320 84.40.330	Detail and assessment lists to board of equalization.
84.40.335	Assessor to furnish commission list of businesses of public character. Lists, schedules or statements to contain declaration that
84.40.340	falsification subject to perjury. Verification by assessor of any list, statement, or sched-
84.40.344	ule—Confidentiality, penalty. Mobile homes—Avoidance of payment of tax—
	Penalty.
84.40.350	Exempt real property transferred to private owner-

ship——Assessment and taxation.

84.40.360	Exempt real property transferred to private owner-
	ship—Subject to pro rata portion of taxes for re-
	mainder of year.
84.40.370	Exempt real property transferred to private owner-
	ship—Valuation date—Extension on rolls.
84.40.380	Exempt real property transferred to private owner-
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84.40.390	Exempt real property transferred to private owner-
	ship—Taxes constitute lien on transferred property.
84.40.400	Business inventories—Exemption—Reporting and
	listing not required when phase out completed.
84.40.405	Business inventories, agricultural property taxes—
	Credits, exemptions—Rules and regulations,
	procedures.

Qualifications for persons assessing real property—Examination: RCW 36.21.015.

84.40.020 Assessment date——Average inventory basis may be used——Public inspection of listing, documents and records. All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed. Such listing and all supporting documents and records shall be open to public inspection during the regular office hours of the assessor's office: Provided, That confidential income data is exempted from public inspection pursuant to RCW 42-.17.310. All personal property in this state subject to taxation shall be listed and assessed every year, with reference to its value and ownership on the first day of January of the year in which it is assessed: *Provided*, That if the stock of goods, wares, merchandise or material, whether in a raw or finished state or in process of manufacture, owned or held by any taxpayer on January 1 of any year does not fairly represent the average stock carried by such taxpayer, such stock shall be listed and assessed upon the basis of the monthly average of stock owned or held by such taxpayer during the preceding calendar year or during such portion thereof as the taxpayer was engaged in business. [1973 c 69 § 1; 1967 ex.s. c 149 § 35; 1961 c 15 § 84.40.020. Prior: (i) 1939 c 137 § 1; 1925 ex.s. c 130 § 8; 1897 c 71 § 6; 1895 c 176 § 3; 1893 c 124 § 6; 1891 c 140 §§ 1, 6; 1890 p 532 § 6; Code 1881 § 2832; 1871 p 40 § 15; 1869 p 180 § 15; 1867 p 62 § 6; 1854 p 332 § 4; RRS § 11112. (ii) 1937 c 122 § 1; 1890 p 532 § 6; RRS § 11112–1.]

Effective date—1967 ex.s. c 149: The effective date of the 1967 amendment to this section was July 1, 1967, see note following RCW 82.04.050.

Savings—1967 ex.s. c 149: RCW 82.98.035.

Severability——1967 ex.s. c 149: See note following RCW 82.98.030.

84.40.030 Basis of valuation—Criterion of value—Factors—Growing crops excluded—Mines, quarries—Leasehold estates (as amended by 1973 1st ex.s. c 187 § 1). All property shall be assessed fifty percent of its true and fair value in money.

Taxable leasehold estates shall be valued at such price as they would bring at a fair, voluntary sale for cash without any deductions for any indebtedness owed including rentals to be paid. Notwithstanding any other provisions of this section or of any other statute, when the value of any taxable leasehold estate created prior to January 1, 1971 is being determined for assessment years prior to the assessment year 1973, there shall be deducted from what would otherwise be the value thereof the present worth of the rentals and

other consideration which may be required of the lessee by the lessor for the unexpired term thereof: *Provided*, That the foregoing provisions of this sentence shall not apply to any extension or renewal, made after December 31, 1970 of the term of any such estate, or to any such estate after the date, if any, provided for in the agreement for rental renegotiation.

The true and fair value of real property for taxation purposes (including property upon which there is a coal or other mine, or stone or other quarry) shall be based upon the following criteria:

- (1) (a) Any sales of the property being appraised or similar property with respect to sales made within the past five years. The appraisal shall take into consideration political restrictions such as zoning as well as physical and environmental influences. The appraisal shall also take into account, (i) in the use of sales by real estate contract as similar sales, the extent, if any, to which the stated selling price has been increased by reason of the down payment, interest rate, or other financing terms; and (ii) the extent to which the sale of a similar property actually represents the general effective market demand for property of such type, in the geographical area in which such property is located. Sales involving deed releases or similar seller—developer financing arrangements shall not be used as sales of similar property.
- (b) In addition to sales as defined in subsection (1)(a), consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property. In the case of property of a complex nature, or being used under terms of a franchise from a public agency, or operating as a public utility, or property not having a record of sale within five years and not having a significant number of sales of similar property in the general area, the provisions of this subsection (1)(b) shall be the dominant factors in valuation. When provisions of this subsection (1)(b) are relied upon for establishing values the property owner shall be advised upon request of the factors used in arriving at such value.
- (c) In valuing any tract or parcel of real property, the value of the land, exclusive of structures thereon shall be determined; also the value of structures thereon, but the valuation shall not exceed the value of the total property as it exists. In valuing agricultural land, growing crops shall be excluded.

Provided, That the provisions of this subsection (1) shall be applicable to all values for use in computing property taxes for the assessment year 1972 for taxes payable in 1973 and subsequent years. [1973 lst ex.s. c 187 § 1; 1972 ex.s. c 125 § 2; 1971 ex.s. c 288 § 1; 1971 ex.s. c 43 § 1; 1961 c 15 § 84.40.030. Prior: 1939 c 206 § 15; 1925 ex.s. c 130 § 52; 1919 c 142 § 4; 1913 c 140 § 1; 1897 c 71 § 42; 1893 c 124 § 44; 1891 c 140 § 44; 1890 p 547 § 48; RRS § 11135. FORMER PART OF SECTION: 1939 c 116 § 1, part, now codified in RCW 84.40.220.]

Reviser's note: RCW 84.40.030 was amended twice during the 1973 first extraordinary session of the legislature, each without reference to the other.

For rule of construction concerning sections amended more than once at the same legislative session, see RCW 1.12.025.

Severability——Construction——1973 1st ex. sess. c 187: See note following RCW 82.29.010.

Severability——1972 ex.s. c 125: See note following RCW 84.40.045.

Prospective and retroactive application——1971 ex.s. c 43: See RCW 84.40A.020.

Savings—1971 ex.s. c 288: "The amendment or repeal of any statutes by this 1971 amendatory act shall not be construed as invalidating, abating or otherwise affecting any existing right acquired or any liability or obligation incurred under the provisions of the statutes amended or repealed. Such amendment or repeals shall not affect the right of any person to make a claim for exemption during the calendar year 1971 pursuant to RCW 84.36.128." [1971 ex.s. c 288 § 12.]

Severability——1971 ex.s. c 288: "If any provision of this 1971 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1971 ex.s. c 288 § 28.]

The foregoing annotations apply to RCW 36.21.015, 36.29.015, 84.04.140, 84.10.010, 84.36.370, 84.36.380, 84.40.030, 84.40.0301, 84.40.045, 84.41.030, 84.41.040, 84.48.080, 84.48.085, 84.48.140, 84.52.052, 84.55.010–84.55.050, 84.56.020, 84.69.020, and to the repeal of RCW 84.36.128, 84.36.129 and 84.54.010.

Severability—1971 ex.s. c 43: "If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1971 ex.s. c 43 § 6.]

This applies to the amendment to this section by 1971 ex.s. c 43 and to chapter 84.40A RCW.

84.40.030 Basis of valuation—Criterion of value—Factors—Growing crops excluded—Mines, quarries—Leasehold estates (as amended by 1973 1st ex.s. c 195 § 96). All property shall be valued at one hundred percent of its true and fair value in money and assessed on the same basis unless specifically provided otherwise by law.

Taxable leasehold estates shall be valued at such price as they would bring at a fair, voluntary sale for cash without any deductions for any indebtedness owed including rentals to be paid. Notwith-standing any other provisions of this section or of any other statute, when the value of any taxable leasehold estate created prior to January 1, 1971 is being determined for assessment years prior to the assessment year 1973, there shall be deducted from what would otherwise be the value thereof the present worth of the rentals and other consideration which may be required of the lessee by the lessor for the unexpired term thereof: *Provided*, That the foregoing provisions of this sentence shall not apply to any extension or renewal, made after December 31, 1970 of the term of any such estate, or to any such estate after the date, if any, provided for in the agreement for rental renegotiation.

The true and fair value of real property for taxation purposes (including property upon which there is a coal or other mine, or stone or other quarry) shall be based upon the following criteria:

(1) (a) Any sales of the property being appraised or similar property with respect to sales made within the past five years. The appraisal shall take into consideration political restrictions such as zoning as well as physical and environmental influences. The appraisal shall also take into account, (i) in the use of sales by real estate contract as similar sales, the extent, if any, to which the stated selling price has been increased by reason of the down payment, interest rate, or other financing terms; and (ii) the extent to which the sale of a similar property actually represents the general effective market demand for property of such type, in the geographical area in which such property is located. Sales involving deed releases or similar seller—developer financing arrangements shall not be used as sales of similar property.

(b) In addition to sales as defined in subsection (1)(a), consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property. In the case of property of a complex nature, or being used under terms of a franchise from a public agency, or operating as a public utility, or property not having a record of sale within five years and not having a significant number of sales of similar property in the general area, the provisions of this subsection (1)(b) shall be the dominant factors in valuation. When provisions of this subsection (1)(b) are relied upon for establishing values the property owner shall be advised upon request of the factors used in arriving at such value.

(c) In valuing any tract or parcel of real property, the value of the land, exclusive of structures thereon shall be determined; also the value of structures thereon, but the valuation shall not exceed the value of the total property as it exists. In valuing agricultural land,

growing crops shall be excluded.

Provided, That the provisions of this subsection (1) shall be applicable to all values for use in computing property taxes for the assessment year 1972 for taxes payable in 1973 and subsequent years. [1973 lst ex.s. c 195 § 96; 1972 ex.s. c 125 § 2; 1971 ex.s. c 288 § 1; 1971 ex.s. c 43 § 1; 1961 c 15 § 84.40.030. Prior: 1939 c 206 § 15; 1925 ex.s. c 130 § 52; 1919 c 142 § 4; 1913 c 140 § 1; 1897 c 71 § 42; 1893 c 124 § 44; 1891 c 140 § 44; 1890 p 547 § 48; RRS § 11135. FORMER PART OF SECTION: 1939 c 116 § 1, part, now codified in RCW 84.40.220.]

Reviser's note: RCW 84.40.030 was amended twice during the 1973 first extraordinary session of the legislature, each without reference to the other.

For rule of construction concerning sections amended more than once at the same legislative session, see RCW 1.12.025.

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Improvements owned or being acquired by sublessee taxable to sublessee: RCW 84.36.460.

Leasehold estates exemption: RCW 84.36.450. Leasehold in lieu excise tax: Chapter 82.29 RCW.

Valuation of leasehold estates in operating properties of public utilities: RCW 82.29.080.

84.40.0301 Determination of value by public official—Presumptions—Review—Revaluation. (1) Upon review by any court, or appellate body, of a determination of the valuation of property for purposes of taxation, it shall be presumed that the determination of the public official charged with the duty of establishing such value is correct but this presumption shall not be a defense against any correction indicated by clear, cogent and convincing evidence.

(2) In any administrative or judicial proceeding pending upon May 21, 1971 or arising from the property revaluation under the provisions of section 4, chapter 282, Laws of 1969 ex. sess., and section 1, chapter 95, Laws of 1970 ex. sess., the provisions of this section will apply. This paragraph shall not be construed so as to limit in any way the provisions of subsection (1) of this section. [1971 ex.s. c 288 § 2.]

Savings—Severability—1971 ex.s. c 288: See notes following RCW 84.40.030.

84.40.031 Valuation of timber and timberlands—Criteria established. Based upon the study as directed by house concurrent resolution No. 10 of the thirty-seventh session of the legislature relating to the taxation of timber and timberlands, the legislature hereby establishes the criteria set forth in RCW 84.40.031 through 84.40.035 as standards for the valuation of timber and timberlands for tax purposes. [1963 c 249 § 1.]

Severability—1963 c 249: "If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of this act, or the application of the provisions to other persons or circumstances is not affected." [1963 c 249 § 6.] This applies to RCW 84.40.031 through 84.40.035.

84.40.032 Valuation of timber and timberlands—"Timberlands" defined and declared lands devoted to reforestation. As used in RCW 84.40.031 through 84.40.035 "timberlands" means land primarily suitable and used for growing a continuous supply of forest products, whether such lands be cutover, selectively harvested, or contain merchantable or immature timber, and includes the timber thereon. Timberlands are lands devoted to reforestation within the meaning of Article VII, section 1 of the state Constitution as amended. [1963 c 249 § 2.]

84.40.033 Valuation of timber and timberlands— Legislative findings. It is hereby found and declared that:

- (1) Timber constitutes the primary renewable resource of this state.
- (2) It is the public policy of this state that timberlands be managed in such a way as to assure a continuous supply of forest products.
- (3) It is in the public interest that forest valuation and taxation policy encourage and permit timberland owners to manage their lands to sustain maximum production of raw materials for the forest industry, to maintain

other public benefits, and to maintain a stable and equitable tax base.

- (4) Forest management entails continuous and accumulative burdens of taxes, protection, management costs, interest on investment, and risks of loss from fire, insects, disease and the elements over long periods of time prior to harvest and realization of income.
- (5) Existing timberland valuation and taxation procedures under the general property tax system are consistent with the public interest and the public policy herein set forth only when due consideration and recognition is given to all relevant factors in determining the true and fair value in money of each tract or lot of timberland.
- (6) To assure equality and uniformity of taxation of timberland, uniform principles should be applied for determining the true and fair value in money of such timberlands, taking into account all pertinent factors such as regional differences in species and growing conditions.
- (7) The true and fair value in money of timberlands must be determined through application of sound valuation principles based upon the highest and best use of such properties. The highest and best use of timberlands, whether cut-over, selectively harvested, or containing merchantable or immature timber, is to manage, protect and harvest them in a manner which will realize the greatest economic value and assure the maximum continuous supply of forest products. This requires that merchantable timber originally on timberlands be harvested gradually to maintain a continuous supply until immature timber reaches the optimum age or size for harvesting, that immature timber on timberlands be managed and protected for extensive periods until it reaches such optimum age or size and that such timberlands be continually restocked as harvested.
- (8) Reforestation entails an integrated forest management program which includes gradual harvesting of existing merchantable timber, management and protection of immature timber during its growth cycle until it reaches the optimum size or age for harvesting and a continual preparation and restocking of areas after harvest. Such management of timberlands is now generally followed and practiced in this state and it is in the public interest that such management be continued and encouraged.
- (9) The prices at which merchantable timber is sold generally reflect values based upon immediate harvesting, and the prices at which both merchantable and immature timber are sold frequently reflect circumstances peculiar to the particular purchaser. Such prices generally make little or no allowance for the continuous and accumulative burdens of taxes, protection, management costs, interest on investment, and risks of loss from fire, insects, disease, and the elements which must be borne by the owner of timberlands over long periods of time prior to the time timber is harvested and income is realized. Such prices do not, therefore, provide a reliable measure of the true and fair value in money. Accordingly, both the public policy and the public interest of

this state and sound principles of timber valuation require that in the determination of the true and fair value in money of such properties appropriate and full allowance be made for such continuous and accumulative burdens over the period of time between assessment and harvest. [1963 c 249 § 3.]

84.40.040 Time and manner of listing. The assessor shall begin the preliminary work for each assessment not later than the first day of December of each year in all counties in the state. He shall also complete the duties of listing and placing valuations on all property by May 31st of each year, and in the following manner, to wit:

He shall actually determine as nearly as practicable the true and fair value of each tract or lot of land listed for taxation and of each improvement located thereon and shall enter one hundred percent of the value of such land and of the total value of such improvements, together with the total of such one hundred percent valuations, opposite each description of property on his assessment list and tax roll.

He shall make an alphabetical list of the names of all persons in his county liable to assessment of personal property, and require each person to make a correct list and statement of such property according to the standard form prescribed by the department of revenue, which statement and list shall include, if required by the form, the year of acquisition and total original cost of personal property in each category of the prescribed form, and shall be signed and verified under penalty of perjury by the person listing the property. Such list and statement shall be filed on or before the last day of March, but the assessor, upon written request filed on or before such date and for good cause shown therein, shall allow a reasonable extension of time for filing. The assessor shall on or before the 1st day of January of each year mail a notice to all such persons at their last known address that such statement and list is required, such notice to be accompanied by the form on which the statement or list is to be made: Provided, That the notice mailed by the assessor to each taxpayer each year shall, if practicable, include the statement and list of personal property of the taxpayer for the preceding year. Upon receipt of such statement and list the assessor shall thereupon determine the true and fair value of the property included in such statement and enter one hundred percent of the same in the assessment books opposite the name of the party assessed; and in making such entry in his assessment list, he shall give the name and post office address of the party listing the property, and if the party resides in a city the assessor shall give the street and number or other brief description of his residence or place of business. The assessor may, after giving written notice of his action to the person to be assessed, add to the assessment list any taxable property which, in his judgment, should be included in such list. [1973 1st ex.s. c 195 § 97; 1967 ex.s. c 149 § 36; 1961 c 15 § 84.40.040. Prior: 1939 c 206 § 16, part; 1925 ex.s. c 130 § 57, part; 1897 c 71 § 46, part; 1895 c 176 § 5, part; 1893 c 124 § 48, part; 1891 c 140 § 48, part; RRS § 11140, part.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Effective date—1967 ex.s. c 149: The effective date of the 1967 amendment to this section was July 1, 1967, see note following RCW 82.04.050.

Savings—1967 ex.s. c 149: RCW 82.98.035.

Severability——1967 ex.s. c 149: See note following RCW 82.98.030.

84.40.045 Notice of change in valuation of real property to be given taxpayer—Copy to person making payments pursuant to mortgage, contract or deed of trust—Procedure—Penalty. The assessor shall give notice of any change in the true and fair value of real property for the tract or lot of land and any improvements thereon no later than thirty days after appraisal: Provided, That for appraisals made between December 1st and February 15th notice shall not be sent out prior to March 1st: Provided further, That no notice need be sent with respect to changes in valuation of forest land made pursuant to chapter 84.33 RCW.

The notice shall contain a statement of both the prior and the new true and fair value and the ratio of the assessed value to the true and fair value on which the assessment of the property is based, stating separately land and improvement values, and a brief statement of the procedure for appeal to the board of equalization and the time, date, and place of the meetings of the board.

The notice shall be mailed by the assessor to the taxpayer.

If any taxpayer, as shown by the tax rolls, holds solely a security interest in the real property which is the subject of the notice, pursuant to a mortgage, contract of sale, or deed of trust, such taxpayer shall, upon written request of the assessor, supply, within thirty days of receipt of such request, to the assessor the name and address of the person making payments pursuant to the mortgage, contract of sale, or deed of trust, and thereafter such person shall also receive a copy of the notice provided for in this section. Wilful failure to comply with such request within the time limitation provided for herein shall make such taxpayer subject to a civil penalty of five dollars for each parcel of real property within the scope of the request in which it holds the security interest, the aggregate of such penalties in any one year not to exceed five thousand dollars. The penalties provided for herein shall be recoverable in an action by the county prosecutor, and when recovered shall be deposited in the county current expense fund. The assessor shall make the request provided for by this section during the month of January. [1974 1st ex.s. c 187 § 8; 1972 ex.s. c 125 § 1; 1971 ex.s. c 288 § 16; 1967 ex.s. c 146 § 10.]

Severability——1974 1st ex.s. c 187: See note following RCW 82 04 291

Severability—1972 ex.s. c 125: "If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1972 ex.s. c 125 § 4.] This applies to the 1972 ex.s. amendments to this section and RCW 84.40.030 and to RCW 84.36.400.

Savings—Severability—1971 ex.s. c 288: See notes following RCW 84.40.030.

84.40.060 Assessment upon receipt of verified statement. Upon receipt of the verified statement of personal property, the assessor shall assess the value of such property and enter fifty percent of the same in his books: *Provided*, If any property is listed or assessed on or after the 31st day of May, the same shall be legal and binding as if listed and assessed before that time: Provided, further, That any statement of taxable property which is not signed by the person listing the property and which is not verified under penalty of perjury shall not be accepted by the assessor nor shall it be considered in any way to constitute compliance, or an attempt at compliance, with the listing requirements of this chapter. [1967 ex.s. c 149 § 37; 1961 c 15 § 84.40-.060. Prior: 1939 c 206 § 17; 1925 ex.s. c 130 § 58; 1897 c 71 § 47; 1893 c 124 § 49; 1891 c 140 § 49; 1890 p 548 § 49; RRS § 11141.]

Effective date—1967 ex.s. c 149: The effective date of the 1967 amendment to this section was July 1, 1967, see note following RCW 82.04.050.

Savings----1967 ex.s. c 149: RCW 82.98.035.

Severability——1967 ex.s. c 149: See note following RCW 82.98.030.

84.40.070 Corporate listing. The president, secretary or principal accounting officer or agent of any company or association, whether incorporated or unincorporated, except as otherwise provided for in this title, shall make out and deliver to the assessor a sworn statement of its property, setting forth particularly—First, the name and location of the company or association; second, the real property of the company or association, and where situated; third, the nature and value of its personal property. The real and personal property of such company or association shall be assessed the same as other real and personal property. In all cases of failure or refusal of any person, officer, company or association to make such return or statement, it shall be the duty of the assessor to make such return or statement from the best information he can obtain. [1961 c 15 § 84.40.070. Prior: 1925 ex.s. c 130 § 27; 1897 c 71 § 20; 1893 c 124 § 20; 1891 c 140 § 20; 1890 p 538 § 21; Code 1881 § 2839; RRS § 11131.]

84.40.080 Listing omitted property or improvements. The assessor, upon his own motion, or upon the application of any taxpayer, shall enter in the detail and assessment list of the current year any property shown to have been omitted from the assessment list of any preceding year, at the valuation of that year, or if not then valued, at such valuation as the assessor shall determine from the preceding year, and such valuation shall be stated in a separate line from the valuation of the current year. Where improvements have not been valued and assessed as a part of the real estate upon which the same may be located, as evidenced by the assessment rolls, they may be separately valued and assessed as omitted property under this section: *Provided*, That no such assessment shall be made in any case where a bona fide purchaser, encumbrancer, or contract buyer has acquired any interest in said property prior to the time such improvements are assessed. When such an

omitted assessment is made, the taxes levied thereon may be paid within one year of the due date of the taxes for the year in which the assessment is made without penalty or interest: And provided further, That in the assessment of personal property, the assessor shall assess the omitted value not reported by the taxpayer as evidenced by an inspection of either the property or the books and records of said taxpayer by the assessor. [1973 2nd ex.s. c 8 § 1; 1961 c 15 § 84.40.080. Prior: 1951 1st ex.s. c 8 § 1; 1925 ex.s. c 130 § 59; 1897 c 71 § 48; RRS § 11142.]

84.40.085 Limitation period for assessment of omitted property or value—Notification to taxpayer of omission—Procedure. No omitted property or omitted value assessment shall be made for any period more than three years preceding the year in which the omission is discovered. The assessor, upon discovery of such omission, shall forward a copy of the amended personal property affidavit along with a letter of particulars informing the taxpayer of the findings and of his right of appeal to the county board of equalization. Upon request of either the taxpayer or the assessor, the county board of equalization may be reconvened to act on subject omits. [1973 2nd ex.s. c 8 § 2.]

84.40.090 Taxing districts to be designated. It shall be the duty of assessors, when assessing real or personal property, to designate the name or number of each taxing and road district in which each person and each description of property assessed is liable for taxes, which designation shall be made by writing the name or number of the districts opposite each assessment in the column provided for that purpose in the detail and assessment list. When the real and personal property of any person is assessable in several taxing districts and/or road districts, the amount in each shall be assessed on separate detail and assessment lists, and all property assessable in incorporated cities or towns shall be assessed in consecutive books, where more than one book is necessary, separate from outside property and separately, and the name of the owner, if known, together with his post office address, placed opposite each amount. [1961 c 15 § 84.40.090. Prior: 1925 ex.s. c 130 § 62, 1897 c 71 § 51; 1893 c 124 § 52; 1891 c 140 § 52; 1890 p 551 § 57; RRS § 11145.]

84.40.100 Map of districts to be furnished by county commissioners. The county commissioners of each county shall furnish the assessor with a map of the county, showing the boundaries of each taxing and road district therein named or numbered. And the board of county commissioners in fixing, changing or revising the boundaries of any road district or districts, shall, wherever practicable, make the boundaries of such road district or districts conform to the boundaries of the school district nearest coincident thereto, to the end that the several school and road districts in each county shall correspond in territory one with the other: *Provided*, That any road district may include more than one school district. [1961 c 15 § 84.40.100. Prior: 1925 ex.s. c

130 § 63; 1897 c 71 § 52; 1893 c 124 § 53; 1891 c 140 § 53; 1890 p 551 § 58; RRS § 11146.]

84.40.110 Examination under oath—Default listing. When the assessor shall be of opinion that the person listing property for himself or for any other person, company or corporation, has not made a full, fair and complete list of such property, he may examine such person under oath in regard to the amount of the property he is required to list, and if such person shall refuse to answer under oath, and a full discovery make, the assessor may list the property of such person, or his principal, according to his best judgment and information. [1961 c 15 § 84.40.110. Prior: 1925 ex.s. c 130 § 24; 1897 c 71 § 17; 1893 c 124 § 17; 1891 c 140 § 17; 1890 p 535 § 15; Code 1881 § 2831; 1867 p 62 § 8; RRS § 11128.]

84.40.120 Oaths, who may administer—Criminal penalty for wilful false listing. Any oath authorized to be administered under this title may be administered by any assessor or deputy assessor, or by any other officer having authority to administer oaths. Any person wilfully making a false list, schedule or statement under oath shall be liable as in case of perjury. [1961 c 15 § 84.40.120. Prior: 1925 ex.s. c 130 § 67; 1897 c 71 § 57; 1893 c 124 § 58; 1891 c 140 § 58; 1890 p 553 § 63; RRS § 11150.]

84.40.130 Penalty for failure or refusal to list-False or fraudulent listing, additional penalty. (1) If any person or corporation shall fail or refuse to deliver to the assessor, on or before the date specified in RCW 84.40.040, a list of the taxable personal property which he is required to list under this chapter, unless it is shown that such failure is due to reasonable cause and not due to wilful neglect, there shall be added to the amount of tax assessed against him or it on account of such personal property five percent of the amount of such tax if the failure is for not more than one month, with an additional five percent for each additional month or fraction thereof during which such failure continues not exceeding twenty-five percent in the aggregate. Such penalty shall be collected in the same manner as the tax to which it is added.

(2) If any person or corporation shall wilfully give a false or fraudulent list, schedule or statement required by this chapter, or shall, with intent to defraud, fail or refuse to deliver any list, schedule or statement required by this chapter, such person or corporation shall be liable for the additional tax properly due or, in the case of wilful failure or refusal to deliver such list, schedule or statement, the total tax properly due; and in addition such person or corporation shall be liable for a penalty of one hundred percent of such additional tax or total tax as the case may be. Such penalty shall be in lieu of the penalty provided for in subsection (1) of this section. A person or corporation giving a false list, schedule or statement shall not be subject to this penalty if it is shown that the misrepresentations contained therein are entirely attributable to reasonable cause. The taxes and penalties provided for in this subsection shall be recovered in an action in the name of the state of Washington on the complaint of the county assessor or the board of county commissioners, and shall, when collected, be paid into the county treasury to the credit of the current expense fund. The provisions of this subsection shall be additional and supplementary to any other provisions of law relating to recovery of property taxes. [1967 ex.s. c 149 § 38; 1961 c 15 § 84.40.130. Prior: 1925 ex.s. c 130 § 51; 1897 c 71 § 41; 1893 c 124 § 41; 1891 c 140 § 41; 1890 p 546 § 45; Code 1881 § 2835; RRS § 11132.]

Effective date—1967 ex.s. c 149: The effective date of the 1967 amendment to this section was July 1, 1967, see note following RCW 82.04.050.

Savings——1967 ex.s. c 149: RCW 82.98.035.

Severability——1967 ex.s. c 149: See note following RCW 82.98.030.

84.40.150 Sick or absent persons—May report to board of equalization. If any person required to list property for taxation is prevented by sickness or absence from giving to the assessor such statement, such person or his agent having charge of such property, may, at any time before the close of the session of the board of equalization, make out and deliver to said board a statement of the same as required by this title, and the board shall, in such case, make an entry thereof, and correct the corresponding item or items in the return made by the assessor, as the case may require; but no such statement shall be received by the said board from any person who refused or neglected to make oath to his statement when required by the assessor as provided herein; nor from any person unless he makes and files with the said board an affidavit that he was absent from his county, without design to avoid the listing of his property, or was prevented by sickness from giving the assessor the required statement when called on for that purpose. [1961 c 15 § 84.40.150. Prior: 1925 ex.s. c 130 § 66; 1897 c 71 § 55; 1893 c 124 § 56; 1891 c 141 § 56; 1890 p 553 § 62; RRS § 11149.]

84.40.160 Manner of listing real estate. The assessor shall list all real property according to the largest legal subdivision as near as practicable. The assessor shall make out in the plat and description book in numerical order a complete list of all lands or lots subject to taxation, showing the names and owners, if to him known and if unknown, so stated; the number of acres and lots or parts of lots included in each description of property and the value per acre or lot: Provided, That the assessor shall give to each tract of land where described by metes and bounds a number, to be designated as Tax No. ____, which said number shall be placed on the tax rolls to indicate that certain piece of real property bearing such number, and described by metes and bounds in the plat and description book herein mentioned, and it shall not be necessary to enter a description by metes and bounds on the tax roll of the county, and the assessor's plat and description book shall be kept as a part of the tax collector's records: And provided, further, That the board of county commissioners of any county may by order direct that the property be

listed numerically according to lots and blocks or section, township and range, in the smallest platted or government subdivision, and when so listed the value of each block, lot or tract, the value of the improvements thereon and the total value thereof, including improvements thereon, shall be extended after the description of each lot, block or tract, which last extension shall be in the column headed "Total value of each tract, lot or block of land assessed with improvements as returned by the assessor." In carrying the values of said property into the column representing the equalized value thereof, the county assessor shall include and carry over in one item the equalized valuation of all lots in one block, or land in one section, listed consecutively, which belong to any one person, firm or corporation, and are situated within the same taxing district, and in the assessed value of which the county board of equalization has made no change. Where assessed valuations are changed, the equalized valuation must be extended and shown by item. [1961 c 15 § 84.40.160. Prior: 1925 ex.s. c 130 § 54; 1901 c 79 § 1; 1899 c 141 § 3; 1897 c 71 § 43; 1895 c 176 § 4; 1893 c 124 § 45; 1891 c 140 § 45; 1890 p 548 § 49; RRS § 11137.]

84.40.170 Plat of irregular subdivided tracts—Notice to owner-Surveys. In all cases of irregular subdivided tracts or lots of land other than any regular government subdivision the county assessor shall outline a plat of such tracts or lots and notify the owner or owners thereof with a request to have the same surveyed by the county engineer, and cause the same to be platted into numbered (or lettered) lots or tracts: Provided, however, That where any county has in its possession the correct field notes of any such tract or lot of land a new survey shall not be necessary, but such tracts may be mapped from such field notes. In case the owner of such tracts or lots neglects or refuses to have the same surveyed or platted, the county assessor shall notify the board of county commissioners in and for the county, who may order and direct the county engineer to make the proper survey and plat of the tracts and lots. A plat shall be made on which said tracts or lots of land shall be accurately described by lines, and numbered (or lettered), which numbers (or letters) together with number of the section, township and range shall be distinctly marked on such plat, and the field notes of all such tracts or lots of land shall describe each tract or lot according to the survey, and such tract or lot shall be numbered (or lettered) to correspond with its number (or letter) on the map. The plat shall be given a designated name by the surveyor thereof. When the survey, plat, field notes and name of plat, shall have been approved by the board of county commissioners, the plat and field notes shall be filed and recorded in the office of the county auditor, and the description of any tract or lot of land described in said plats by number (or letter), section, township and range, shall be a sufficient and legal description for revenue and all other purposes. [1961 c 15 § 84.40.170. Prior: 1925 ex.s. c 130 § 53; 1901 c 124 §§ 1, 2, 3; 1891 c 140 § 45; RRS § 11136.]

84.40.175 Listing of exempt property—Proof of exemption. At the time of making the assessment of real property, the assessor shall enter each description of property exempt under the provisions of RCW 84.36.005 through 84.36.060, and value and list the same in the manner and subject to the same rule as he is required to assess all other property, designating in each case to whom such property belongs, and for what purpose used, to entitle it to exemption, and he shall require from every person claiming such exemption proof of the right to such exemption. [1961 c 15 § 84.40.175. Prior: 1925 ex.s. c 130 § 9; 1891 c 140 § 5; 1890 p 532 § 5; RRS § 11113. Formerly RCW 84.36.220.]

84.40.185 Individuals, corporations, associations, partnerships, trusts or estates required to list personalty. Every individual, corporation, association, partnership, trust, or estate shall list all personal property in his or its ownership, possession, or control which is subject to taxation pursuant to the provisions of this title. Such listing shall be made and delivered in accordance with the provisions of this 1967 amendatory act. [1967 ex.s. c 149 § 41.]

Reviser's note: "this 1967 amendatory act" [1967 ex.s. c 149] consists of the 1967 amendments to RCW 28.45.035, 28.45.040, 82.04.050, 82.04.130, 82.04.190, 82.04.230–82.04.290, 82.04.410, 82.04.440, 82.08-010–82.08.030, 82.12.020, 82.12.030, 82.16.020, 82.16.050, 82.32.090, 82.48.020, 82.50.010–82.50.050, 82.50.070, 82.50.101, 82.50.105, 82.50-110–82.50.140, 82.50.180–82.50.200, 83.44.010, 84.08.030, 84.36.010, 84.36.150, 84.36.171, 84.40.020, 84.40.040, 84.40.060, 84.40.130, 84.40-190, 84.40.340; new sections RCW 28.45.105, 28.45.120, 82.04.432, 82.50.185, 82.50.250, 82.50.260, 82.98.035, 84.36.176, 84.36.260, 84.40-185, 84.40.335; and the repeal of RCW 82.04.295, 82.04.296, 82.16-025, 82.16.026, 84.40.050, 84.40.140, 84.40.180 and 84.40.260.

Effective date——1967 ex.s. c 149: The effective date of this section was July 1, 1967, see note following RCW 82.04.050.

Savings——1967 ex.s. c 149: RCW 82.98.035.

Severability——1967 ex.s. c 149: See note following RCW 82.98.030.

84.40.190 Statement of personalty to be delivered to assessor——Signatures——Liability. Every person required by this title to list property shall make out and deliver to the assessor, either in person or by mail, a statement, verified under penalty of perjury, of all the personal property in his possession or under his control, and which, by the provisions of this title, he is required to list for taxation, either as owner or holder thereof. Each list, schedule or statement required by this chapter shall be signed by the individual if the person required to make the same is an individual; by the president, vice-president, treasurer, assistant treasurer, chief accounting officer or any other officer duly authorized to so act if the person required to make the same is a corporation; by a responsible and duly authorized member or officer having knowledge of its affairs, if the person required to make the same is a partnership or other unincorporated organization; or by the fiduciary, if the person required to make the same is a trust or estate. The list, schedule, or statement may be made and signed for the person required to make the same by an agent who is duly authorized to do so by a power of attorney filed with and approved by the assessor. When any list, schedule, or statement is made and signed by such agent, the principal required to make out and deliver the same shall be responsible for the contents and the filing thereof and shall be liable for the penalties imposed pursuant to RCW 84.40.130. No person shall be required to list for taxation in his statement to the assessor any share or portion of the capital stock, or of any of the property of any company, association or corporation, which such person may hold in whole or in part, where such company, being required so to do, has listed for assessment and taxation its capital stock and property with the department of revenue, or as otherwise required by law. [1967 ex.s. c 149 § 39; 1961 c 15 § 84.40.190. Prior: 1945 c 56 § 1; 1925 ex.s. c 130 § 22; 1897 c 71 § 15; 1893 c 124 § 15; 1891 c 140 § 15; 1890 p 535 § 15; Code 1881 § 2834; Rem. Supp. 1945 § 11126.]

Effective date—1967 ex.s. c 149: The effective date of the 1967 amendment to this section was July 1, 1967, see note following RCW 82.04.050.

Savings----1967 ex.s. c 149: RCW 82.98.035.

Severability——1967 ex.s. c 149: See note following RCW 82.98.030.

84.40.200 Listing of personalty on failure to obtain statement—Statement of valuation to person assessed or listing. In all cases of failure to obtain a statement of personal property, from any cause, it shall be the duty of the assessor to ascertain the amount and value of such property and assess the same at such amount as he believes to be the true value thereof. The assessor, in all cases of the assessment of personal property, shall deliver or mail to the person assessed, or to the person listing the property, a copy of the statement of property hereinbefore required, showing the valuation of the property so listed, which copy shall be signed by the assessor. [1961 c 15 § 84.40.200. Prior: 1939 c 206 § 18; 1925 ex.s. c 130 § 64; 1897 c 71 § 53; 1893 c 124 § 54; 1891 c 140 § 54; 1890 p 551 § 59; RRS § 11147.]

84.40.210 Personalty of manufacturer, listing procedure, statement---"Manufacturer" defined. Every person who purchases, receives or holds personal property of any description for the purpose of adding to the value thereof by any process of manufacturing, refining, rectifying, or by the combination of different materials with the view of making gain or profit by so doing shall be held to be a manufacturer, and he shall, when required to, make and deliver to the assessor a statement of the amount of his other personal property subject to taxes, also include in his statement the value of all articles purchased, received or otherwise held for the purpose of being used in whole or in part in any process or processes of manufacturing, combining, rectifying or refining. Every person owning a manufacturing establishment of any kind and every manufacturer shall list as part of his manufacturer's stock the value of all engines and machinery of every description used or designed to be used in any process of refining or manufacturing except such fixtures as have been considered as part of any parcel of real property, including all tools and implements of every kind, used or designed to be used for the first aforesaid purpose. [1961 c 168 § 1; 1961 c 15 § 84.40.210. Prior: 1939 c 66 § 1;

1927 c 282 § 1; 1925 ex.s. c 130 § 26; 1921 c 60 § 1; 1897 c 71 § 19; 1893 c 124 § 19; 1891 c 140 § 19; 1890 p 538 § 20; RRS § 11130.]

Reviser's note: 1939 c 66 § 1 contained two provisos exempting certain manufactured goods, merchandise, ore, metals, raw furs, etc., from the taxing process. In the original publication of the Revised Code of Washington the 1941 Code Committee codified the principal part of that section as RCW 84.40.210 and separated the provisos and codified them as RCW 84.36.170 and 84.36.180. In chapter 15, Laws of 1961, section 84.40.210 was recombined and reenacted in restored session law language as it had been enacted by the legislature. Subsequently the 1961 legislature amended this section and by virtue of 1961 c 168 § 1 deleted the provisos therefrom. In sections 2 and 3 of chapter 168 the legislature amended and reenacted the provisos separate sections and expressly added them to chapter 84.36 RCW. Such reenacted sections were codified as amended and reenacted by chapter 168 as RCW 84.36.171 and 84.36.181, and RCW 84.36.171 was subsequently repealed by 1969 ex.s. c 124 § 6.

84.40.220 Merchant's personalty held for sale— Consignment from out of state——Nursery stock assessable as growing crops. Whoever owns, or has in his possession or subject to his control, any goods, merchandise, grain or produce of any kind, or other personal property within this state, with authority to sell the same, which has been purchased either in or out of this state, with a view to being sold at an advanced price or profit, or which has been consigned to him from any place out of this state for the purpose of being sold at any place within the state, shall be held to be a merchant, and when he is by this title required to make out and to deliver to the assessor a statement of his other personal property, he shall state the value of such property pertaining to his business as a merchant. No consignee shall be required to list for taxation the value of any property the product of this state, nor the value of any property consigned to him from any other place for the sole purpose of being stored or forwarded, if he has no interest in such property nor any profit to be derived from its sale. The growing stock of nurserymen, which is owned by the original producer thereof or which has been held or possessed by the nurserymen for one hundred eighty days or more, shall, whether personal or real property, be considered the same as growing crops on cultivated lands: Provided, That the nurserymen be licensed by the department of agriculture: Provided further, That an original producer, within the meaning of this section, shall include a person who, beginning with seeds, cuttings, bulbs, corms, or any form of immature plants, grows such plants in the course of their development into either a marketable partially grown product or a marketable consumer product. [1974 1st ex.s. c 83 § 1; 1971 ex.s. c 18 § 1; 1961 c 15 § 84.40.220. Prior: 1939 c 116 § 1; 1925 ex.s. c 130 § 25; 1897 c 71 § 18; 1893 c 124 § 18; 1891 c 140 § 18; 1890 p 537 § 19; Code 1881 § 2839; RRS § 11129. Formerly RCW 84.40.030, part, and 84.40.220.]

84.40.230 Contract to purchase public land. When any real property is sold on contract by the United States of America, the state, or any county or municipality, and such contract expresses or implies that the vendee is entitled to the possession, use, benefits and profits thereof and therefrom so long as he complies with the terms of such contract, it shall be deemed that

the vendor retains title merely as security for the fulfillment of the contract, and such property shall be assessed and taxed in the same manner as other similar property in private ownership is taxed, and the tax roll shall contain, opposite the description of the property so assessed the following notation: "Subject to title remaining in the vendor" or other notation of similar significance. No foreclosure for delinquent taxes nor any deed issued pursuant thereto shall extinguish or otherwise affect the title of the vendor. In any case under former law where the contract and not the property was taxed no deed of the property described in such contract shall ever be executed and delivered by the state or any county or municipality until all taxes assessed against such contract and local assessments assessed against the land described thereon are fully paid. [1961] c 15 § 84.40.230. Prior: 1947 c 231 § 1; 1941 c 79 § 1; 1925 ex.s. c 137 § 33; 1897 c 71 § 26; 1893 c 124 § 26; 1891 c 140 § 26; 1890 p 540 § 25; Rem. Supp. 1947 § 11133.]

84.40.240 Annual list of lands sold or contracted to be sold to be furnished assessor. The assessor of each county shall, on or before the first day of January of each year, obtain from the department of natural resources, and from the local land offices of the state, lists of public lands sold or contracted to be sold during the previous year in his county, and certify them for taxation, together with the various classes of state lands sold during the same year, and it shall be the duty of the department of natural resources to certify a list or lists of all public lands sold or contracted to be sold during the previous year, on application of the assessor of any county applying therefor. [1961 c 15 § 84.40.240. Prior: 1939 c 206 § 10; 1925 ex.s. c 130 § 10; 1897 c 71 § 91; 1893 c 124 § 94; 1891 c 140 § 26; 1890 p 540 § 25; RRS § 11114.]

84.40.250 Improvements on public lands assessed as personalty until final proof and certificate. The assessor must assess all improvements on public lands as personal property until the settler thereon has made final proof. After final proof has been made, and a certificate issued therefor, the land itself must be assessed, notwithstanding the patent has not been issued. [1961 c 15 § 84.40.250. Prior: 1925 ex.s. c 130 § 34; 1897 c 71 § 27; 1893 c 124 § 27; 1890 p 540 § 24; RRS § 11134.]

84.40.315 Federal agencies and property taxable when federal law permits. Notwithstanding the provisions of RCW 84.36.010 or anything to the contrary in the laws of the state of Washington, expressed or implied, the United States and its agencies and instrumentalities and their property are hereby declared to be taxable, and shall be taxed under the existing laws of this state or any such laws hereafter enacted, whenever and in such manner as such taxation may be authorized or permitted under the laws of the United States. [1961 c 15 § 84.40.315. Prior: 1945 c 142 § 1; Rem. Supp. 1945 § 11150–1. Formerly RCW 84.08.180.]

84.40.320 Detail and assessment lists to board of equalization. The assessor shall add up and note the amount of each column in his detail and assessment lists, which he shall have bound in book form in such manner, to be prescribed or approved by the state tax commission, as will provide a convenient and permanent record of assessment. He shall also make, under proper headings, a tabular statement showing the footings of the several columns upon each page, and shall add and set down under the respective headings the total amounts of each column, which he shall attach to the highest numbered assessment book, and on the first Monday of July he shall file the same, properly indexed, with the clerk of the county board of equalization for the purpose of equalization by the said board. Such returns shall be verified by his affidavit, substantially in the following form:

State of Washington, _____ County, ss.

I,, Assessor, do solemnly swear that the books No. 1 to No., to the last of which this is attached, contain a correct and full list of all the real property (or personal property, as the case may be) subject to taxation in county, so far as I have been able to ascertain the same; and that the assessed value set down in the proper column, opposite the several kinds and descriptions of property, is in each case one hundred percent of the true and fair value of such property, to the best of my knowledge and belief, and that the footings of the several columns in said books, and the tabular statement returned herewith, are correct, as I verily believe.

Subscribed and sworn to before me this _____ day of _____, 19__.

(L. S.) _____, Auditor of _____ county.

Provided, That the failure of the assessor to attach his certificate shall in nowise invalidate the assessment. After the same has been duly equalized by the county and state board of equalization, the same shall be delivered to the county assessor, who shall then extend the amount as levied by the state and county boards upon the said detail and assessment lists as by law provided. [1973 1st ex.s. c 195 § 98; 1961 c 15 § 84.40.320. Prior: 1937 c 121 § 1; 1925 ex.s. c 130 § 65; 1897 c 71 § 54; 1893 c 124 § 55; 1891 c 140 § 55; 1890 p 552 § 60; RRS § 11148.]

Severability——Effective dates and termination dates——Construction——1973 1st ex.s. c 195: See notes following RCW 84.52.043.

84.40.330 Assessor to furnish commission list of businesses of public character. It shall be the duty of the county assessor, on the completion of his assessment rolls each year, to furnish the tax commission a list of corporations, companies, associations, banks and individuals doing business of a public character whose assessed valuation is three thousand dollars or more, together with the class of property and the valuation placed on same for assessment purposes. [1961 c 15 § 84.40.330. Prior: 1939 c 206 § 5, part; 1935 c 127 § 1, part; 1907 c 220 § 1, part; 1905 c 115 § 2, part; RRS § 11091 (second), part.]

84.40.335 Lists, schedules or statements to contain declaration that falsification subject to perjury. Any list, schedule or statement required by this chapter shall contain a written declaration that any person signing the same and knowing the same to be false shall be subject to the penalties of perjury. [1967 ex.s. c 149 § 42.]

Effective date——1967 ex.s. c 149: The effective date of this section was July 1, 1967, see note following RCW 82.04.050.

Savings—1967 ex.s. c 149: RCW 82.98.035.

Severability——1967 ex.s. c 149: See note following RCW 82.98.030.

84.40.340 Verification by assessor of any list, statement, or schedule——Confidentiality, penalty. For the purpose of verifying any list, statement, or schedule required to be furnished to the assessor by any taxpayer, any assessor or his trained and qualified deputy at any reasonable time may visit, investigate and examine any personal property, and for this purpose the records, accounts and inventories also shall be subject to any such visitation, investigation and examination which shall aid in determining the amount and valuation of such property. Such powers and duties may be performed at any office of the taxpayer in this state, and the taxpayer shall furnish or make available all such information pertaining to property in this state to the assessor although the records may be maintained at any office outside this state.

Any information or facts obtained pursuant to this section shall be used by the assessor only for the purpose of determining the assessed valuation of the taxpayer's property: Provided, That such information or facts shall also be made available to the department of revenue upon request for the purpose of determining any sales or use tax liability with respect to personal property, and except in a court action pertaining to penalties imposed pursuant to RCW 84.40.130, to such sales or use taxes, or to the assessment or valuation for tax purposes of the property to which such information and facts relate, shall not be disclosed without the permission of the taxpayer to any person other than public officers or employees whose duties relate to valuation of property for tax purposes or to the imposition and collection of sales and use taxes, and any violation of this secrecy provision shall constitute a gross misdemeanor. [1973 1st ex.s. c 74 § 1; 1967 ex.s. c 149 § 40; 1961 ex.s. c 24 § 6.]

Effective date——1967 ex.s. c 149: The effective date of the 1967 amendment to this section was July 1, 1967, see note following RCW 82.04.050.

Savings—1967 ex.s. c 149: RCW 82.98.035.

Severability——1967 ex.s. c 149: See note following RCW 82.98.030.

84.40.344 Mobile homes—Avoidance of payment of tax—Penalty. Every person who wilfully avoids the payment of personal property taxes on mobile homes subject to such tax under the laws of this state shall be guilty of a misdemeanor. [1971 ex.s. c 299 § 75.]

Effective date——1971 ex.s. c 299: See RCW 82.50.901(3).

Severability——1971 ex.s. c 299: See note following RCW 82.04.050.

84.40.350 Exempt real property transferred to private ownership—Assessment and taxation. Real property, previously exempt from taxation, shall be assessed and taxed as herein provided when transferred to private ownership by any exempt organization including the United States of America, the state or any political subdivision thereof by sale or exchange or by a contract under conditions provided for in RCW 84.40.230. [1971 ex.s. c 44 § 2.]

84.40.360 Exempt real property transferred to private ownership—Subject to pro rata portion of taxes for remainder of year. Property transferred to private ownership as herein provided, which no longer retains its exempt status shall be subject to a pro rata portion of the taxes allocable to the remaining portion of the year after the date of execution of the instrument of sale, contract or exchange. [1971 ex.s. c 44 § 3.]

84.40.370 Exempt real property transferred to private ownership—Valuation date—Extension on rolls. The assessor shall list the property and assess it with reference to its value on the date of the execution of the instrument of sale, contract, or exchange unless such property has been previously listed and assessed. He shall extend the taxes on the tax roll using the rate of percent applicable as if the property had been assessed in the previous year. [1971 ex.s. c 44 § 4.]

84.40.380 Exempt real property transferred to private ownership----When taxes due and payable-----Dates of delinquency-Interest. All taxes made payable pursuant to the provisions of RCW 84.40.350 through 84.40-.390 shall be due and payable to the county treasurer on or before the thirtieth day of April in the event the date of execution of the instrument of transfer occurs prior to that date unless the time of payment is extended under the provisions of RCW 84.56.020. Such taxes shall be due and payable on or before the thirty-first day of October in the event the date of execution of the instrument of transfer is subsequent to the thirtieth day of April but prior to the thirty-first day of October. In all other cases such taxes shall be due and payable within thirty days after the date of execution of the instrument of transfer. In no case, however, shall the taxes be due and payable less than thirty days from the date of execution of the instrument of transfer. All taxes due and payable after the dates herein shall become delinquent, and interest at the rate of ten percent per annum shall be charged upon such unpaid taxes from the date of delinquency until paid. [1971 ex.s. c 44 § 5.]

84.40.390 Exempt real property transferred to private ownership—Taxes constitute lien on transferred property. Such taxes made due and payable herein shall be a lien on such transferred property from the date of execution of the instrument of sale, exchange or contract. [1971 ex.s. c 44 § 6.]

84.40.400 Business inventories—Exemption— Reporting and listing not required when phase out completed. Commencing with assessment as of January 1, 1983, for taxes due in 1984 business inventories shall be fully exempt under chapter 84.36 RCW. "Business inventories" shall have the meaning given to it in RCW 82.04.443.

Commencing with January 1, 1984, assessments for taxes due in 1985, taxpayers shall not be required to report, or assessors to list, the business inventories covered by this phase out exemption. [1974 1st ex.s. c 169 § 3.]

Severability—Effective date—Intent—1974 1st ex.s. c 169: See notes following RCW 82.04.442.

Credit for property taxes paid on business inventories——Percentage amounts allowable, procedures, penalty, etc.: RCW 82.04.442–82.04.445.

84.40.405 Business inventories, agricultural property taxes—Credits, exemptions—Rules and regulations, procedures. The department of revenue shall promulgate such rules and regulations, and prescribe such procedures as it deems necessary to carry out RCW 82.04.442 through 82.04.445, 84.36.470, 84.40.400 and 84.40.405. [1974 1st ex.s. c 169 § 9.]

Severability—Effective date—Intent—1974 1st ex.s. c 169: See notes following RCW 82.04.442.



Chapter 84.40A LISTING OF LEASEHOLD ESTATES

Sections

84.40A.010 Basis of valuation——Criterion of value——Factors——Growing crops excluded——Mines, quarries——

Leasehold estates.

84.40A.020 Prospective and retroactive application.

84.40A.030 Corrections in assessments of leasehold estates.

84.40A.040 Study of assessment and valuation of leasehold estates.

84.40A.050 Modification of existing leases.

84.40A.900 Severability——1971 ex.s. c 43.

84.40A.010 Basis of valuation——Criterion of value——Factors——Growing crops excluded——Mines, quarries——Leasehold estates. See RCW 84.40.030.

84.40A.020 Prospective and retroactive application. *This 1971 amendatory act shall apply both prospectively and retroactively. [1971 ex.s. c 43 § 2.]

*Reviser's note: "This 1971 amendatory act" [1971 ex.s. c 43] consists of this chapter and RCW 84.40.030.

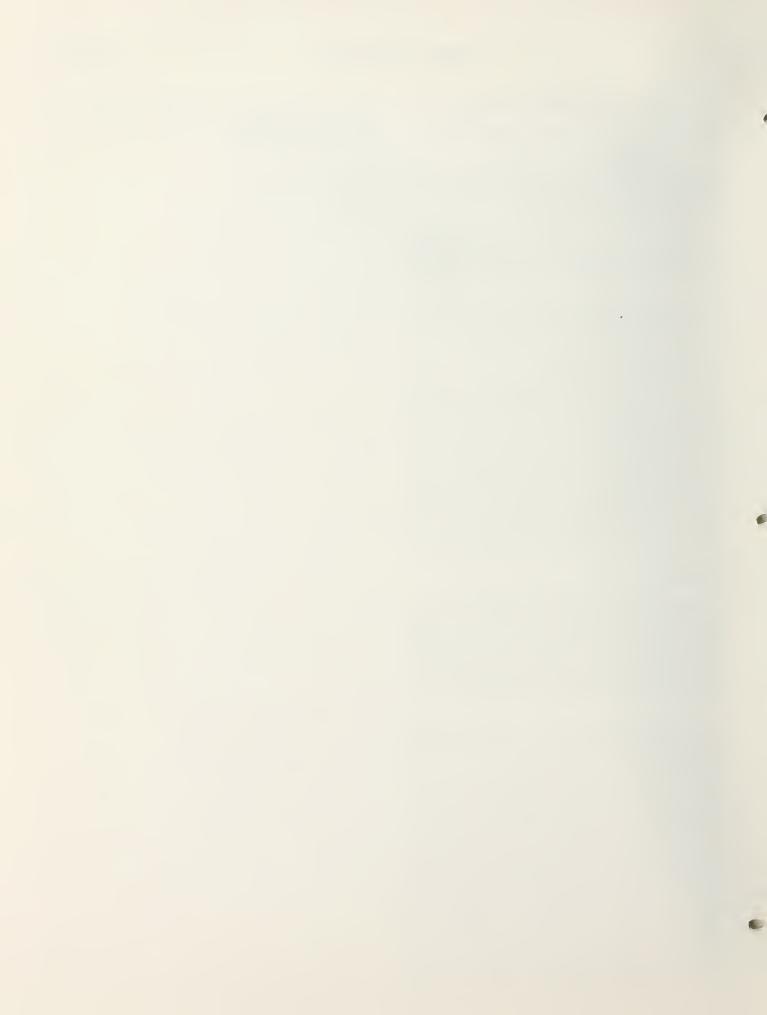
84.40A.030 Corrections in assessments of leasehold estates. The county assessor and the county board of equalization in each county shall make any corrections in any assessments heretofore or hereafter made of such estates in their respective counties which may be necessary in order to make the assessments conform with the provisions of *this 1971 amendatory act. All such corrections shall be made by the county assessors and the county board of equalization in accordance with the procedures set forth in RCW 84.56.400. [1971 ex.s. c 43 § 3.]

*Reviser's note: "this 1971 amendatory act", see note following RCW 84.40A.020.

84.40A.040 Study of assessment and valuation of leasehold estates. The legislative council in conjunction with the department of revenue shall review methods and procedures for the assessment and valuation of taxable leasehold estates and shall present recommendations with respect thereto to the legislature, not later than the next regular session. [1971 ex.s. c 43 § 4.]

84.40A.050 Modification of existing leases. A state agency, municipal corporation, or political subdivision (hereinafter referred to as "public lessor") which has entered into, prior to April 30, 1971, as lessor, a lease of real or personal property (including any permit, concession agreement or other type of agreement essentially comparable to a lease) may agree to a modification of the provisions of such lease in order to allow, in whole or in part, the absorption by the public lessor of any property tax imposed upon the leasehold interest, if the lessee agrees to a suitable modification of the provisions of such lease with respect to the duration or other terms of such lease for the benefit of the public lessor; and for the purpose of allowing such modifications with respect to the duration of the lease a public lessor is authorized, if it finds it to be beneficial to itself, to extend the term of such lease for a period not to exceed five years beyond any otherwise applicable statutory limitation. [1971 ex.s. c 43 § 5.]

84.40A.900 Severability——1971 ex.s. c 43. See note following RCW 84.40.030.



Chapter 84.41 REVALUATION OF PROPERTY

Sections	
84.41.010	Declaration of policy.
84.41.020	Scope of chapter.
84.41.030	Revaluation program to be on continuous basis——Revaluation schedule.
84.41.040	Physical inspection of property every four years—Adjustments during intervals based on statistical data—Requiring reports of pertinent data authorized—Reporting systems. (Section expires December 31, 1976.)
84.41.041	Physical inspection of property every four years—Adjustments during intervals based on statistical data. (Effective date of section January 1, 1977.)
84.41.050	Budget, levy, to provide funds.
84.41.060	Assistance by tax commission at request of assessor.
84.41.070	Finding of unsatisfactory progress—Notice—Duty of county commissioners.
84.41.080	Contracts for special assistance.
84.41.090	Valuation standards—Tax commission rules, regulations, publications.
84.41.100	Assessor may appoint deputies and engage expert appraisers.
84.41.110	Appraisers to act in advisory capacity.
84.41.120	Assessor to keep records—Orders of commission, compliance enjoined, remedies.
84.41.130	Assessor's annual reports.
84.41.140	Tax commission's report to legislature.
84.41.160	Costs of county revaluation program to be shared by all local taxing districts.

84.41.010 Declaration of policy. Recent comprehensive studies by the legislative council have disclosed gross inequality and nonuniformity in valuation of real property for tax purposes throughout the state. Serious nonuniformity in valuations exists both between similar property within the various taxing districts and between general levels of valuation of the various counties. Such nonuniformity results in inequality in taxation contrary to standards of fairness and uniformity required and established by the Constitution and is of such flagrant and widespread occurrence as to constitute a grave emergency adversely affecting state and local government and the welfare of all the people.

Traditional public policy of the state has vested large measure of control in matters of property valuation in county government, and the state hereby declares its purpose to continue such policy. However, present statutes and practices thereunder have failed to achieve the measure of uniformity required by the Constitution; the resultant widespread inequality and nonuniformity in valuation of property can and should no longer be tolerated. It thus becomes necessary to require general revaluation of property throughout the state. [1961 c 15 § 84.41.010. Prior: 1955 c 251 § 1.]

84.41.020 Scope of chapter. This chapter does not, and is not intended to affect procedures whereby taxes are imposed either for local or state purposes. This chapter concerns solely the administrative procedures by which the true and fair value in money of property is determined. The process of valuation, which is distinct and separate from the process of levying and imposing a tax, does not result either in the imposition of a tax or the determination of the amount of a tax. This chapter is intended to, and applies only to procedures and

methods whereby the value of property is ascertained. [1961 c 15 § 84.41.020. Prior: 1955 c 251 § 2.]

84.41.030 Revaluation program to be on continuous basis—Revaluation schedule. Each county assessor shall maintain an active and systematic program of revaluation on a continuous basis, and shall establish a revaluation schedule which will result in revaluation of all taxable real property within the county at least once each four years. [1971 ex.s. c 288 § 6; 1961 c 15 § 84-.41.030. Prior: 1955 c 251 § 3.]

Savings—Severability—1971 ex.s. c 288: See notes following RCW 84.40.030.

84.41.040 Physical inspection of property every four years—Adjustments during intervals based on statistical data—Requiring reports of pertinent data authorized—Reporting systems. (Section expires December 31, 1976.) Each county assessor shall (1) cause real property being valued to be physically inspected, and/or (2) require property owners to report pertinent data at least once every four years in order to provide adequate data from which to make accurate valuations. During the intervals between each physical inspection of real property, the valuation of such property may be adjusted to its current true and fair value, such adjustments to be based upon appropriate statistical data.

Any county assessor in class A counties west of the Cascades electing to require property owners to report pertinent data, pursuant to subsection (2) of paragraph 1 of this section, may employ any reporting system approved by the department of revenue and the ways and means committees of the senate and house of representatives including, but not limited to, (1) a system by which the assessor sends his current data to each property owner, who checks the data and reports incorrect data and additional changes; or (2) a system of straight self-reporting of assessment data by each property owner to the assessor.

The assessor may require property owners to submit pertinent data respecting taxable property in their control including data respecting any sale or purchase of said property within the past five years, the cost and characteristics of any improvement on the property and other facts necessary for appraisal of the property. The provisions of this section shall expire December 31, 1976. [1974 1st ex.s. c 131 § 1; 1971 ex.s. c 288 § 7; 1961 c 15 § 84.41.040. Prior: 1955 c 251 § 4.]

Savings—Severability—1971 ex.s. c 288: See notes following RCW 84.40.030.

84.41.041 Physical inspection of property every four years—Adjustments during intervals based on statistical data. (Effective date of section January 1, 1977.) Each county assessor shall cause real property being valued to be physically inspected at least once every four years in order to provide adequate data from which to make accurate valuations. During the intervals between each physical inspection of real property, the

valuation of such property may be adjusted to its current true and fair value, such adjustments to be based upon appropriate statistical data.

The assessor may require property owners to submit pertinent data respecting taxable property in their control including data respecting any sale or purchase of said property within the past five years, the cost and characteristics of any improvement on the property and other facts necessary for appraisal of the property. The provisions of this section shall take effect on January 1, 1977. [1974 1st ex.s. c 131 § 2.]

84.41.050 Budget, levy, to provide funds. Each county assessor in budgets hereafter submitted, shall make adequate provision to effect county-wide revaluations as herein directed. The several boards of county commissioners in passing upon budgets submitted by the several assessors, shall authorize and levy amounts which in the judgment of the board will suffice to carry out the directions of this chapter. [1961 c 15 § 84.41-.050. Prior: 1955 c 251 § 5.]

84.41.060 Assistance by tax commission at request of assessor. Any county assessor may request special assistance from the tax commission in the valuation of property which either (1) requires specialized knowledge not otherwise available to the assessor's staff, or (2) because of an inadequate staff, cannot be completed by the assessor within the time required by this chapter. After consideration of such request the tax commission shall advise the assessor that such request is either approved or rejected in whole or in part. Upon approval of such request, the tax commission may assist the assessor in the valuation of such property in such manner as the tax commission, in its discretion, considers proper and adequate. [1961 c 15 § 84.41.060. Prior: 1955 c 251 § 6.]

84.41.070 Finding of unsatisfactory progress—No-—Duty of county commissioners. If the tax commission finds upon its own investigation, or upon a showing by others, that the revaluation program for any county is not proceeding for any reason as herein directed, or is not proceeding for any reason with sufficient rapidity to be completed before June 1, 1958, the tax commission shall advise both the board of county commissioners and the county assessor of such finding. Within thirty days after receiving such advice, the board of county commissioners, at regular or special session, either (1) shall authorize such expenditures as will enable the assessor to complete the revaluation program as herein directed, or (2) shall direct the assessor to request special assistance from the tax commission for aid in effectuating the county's revaluation program. [1961 c 15 § 84.41.070. Prior: 1955 c 251 § 7.]

84.41.080 Contracts for special assistance. Upon receiving a request from the county assessor, either upon his initiation or at the direction of the board of county commissioners, for special assistance in the county's revaluation program, the tax commission may, before undertaking to render such special assistance, negotiate a

contract with the board of county commissioners of the county concerned. Such contracts as are negotiated shall provide that the county will reimburse the state for fifty percent of the costs of such special assistance within three years of the date of expenditure of such costs. All such reimbursements shall be paid to the tax commission for deposit to the state general fund. The tax commission shall keep complete records of such contracts, including costs incurred, payments received, and services performed thereunder. [1961 c 15 § 84.41-.080. Prior: 1955 c 251 § 8.]

84.41.090 Valuation standards—Tax commission rules, regulations, publications. The tax commission shall make and publish such rules, regulations and guides which it determines are needed to supplement materials presently published by the tax commission for the general guidance and assistance of county assessors. Each assessor is hereby directed and required to value property in accordance with the standards established by RCW 84.40.030 and in accordance with the applicable rules, regulations and valuation manuals published by the tax commission. [1961 c 15 § 84.41.090. Prior: 1955 c 251 § 9.]

84.41.100 Assessor may appoint deputies and engage expert appraisers. See RCW 36.21.011.

84.41.110 Appraisers to act in advisory capacity. Appraisers whose services may be obtained by contract or who may be assigned by the tax commission to assist any county assessor shall act in an advisory capacity only, and valuations made by them shall not in any manner be binding upon the assessor, it being the intent herein that all valuations made pursuant to this chapter shall be made and entered by the assessor pursuant to law as directed herein. [1961 c 15 § 84.41.110. Prior: 1955 c 251 § 11.]

84.41.120 Assessor to keep records—Orders of commission, compliance enjoined, remedies. Each county assessor shall keep such books and records as are required by the rules and regulations of the tax commission and shall comply with any lawful order, rule or regulation of the commission.

Whenever it appears to the tax commission that any assessor has failed to comply with any of the provisions of this chapter relating to his duties or the rules of the tax commission made in pursuance thereof, the tax commission, after a hearing on the facts, may issue an order directing such assessor to comply with such provisions of this chapter or rules of the tax commission. Such order shall be mailed by registered mail to the assessor at the county court house. If, upon the expiration of fifteen days from the date such order is mailed, the assessor has not complied therewith or has not taken measures that will insure compliance within a reasonable time, the tax commission may apply to a judge of the superior court or court commissioner of the county in which such assessor holds office, for an order returnable within five days from the date thereof to compel him to comply with such provisions of law or of the tax

commission's order or to show cause why he should not be compelled so to do. Any order issued by the judge pursuant to such order to show cause shall be final. The remedy herein provided shall be cumulative and shall not exclude the tax commission from exercising any powers or rights otherwise granted. [1961 c 15 § 84.41-.120. Prior: 1955 c 251 § 12.]

84.41.130 Assessor's annual reports. Each county assessor, before October 15th each year, shall prepare and submit to the tax commission a detailed report of the progress made in the revaluation program in his county to the date of the report and be made a matter of public record. Such report shall be submitted upon forms supplied by the tax commission and shall consist of such information as the tax commission requires. The tax commission shall transmit a copy of such report to the legislature. [1961 c 15 § 84.41.130. Prior: 1955 c 251 § 13.]

84.41.140 Tax commission's report to legislature. The tax commission, thirty days prior to the convening of each regular session of the legislature, shall submit a comprehensive report showing the extent of progress of the revaluation program in each county. Such report shall also include any comments and recommendations the tax commission may have in regard to the revaluation program. [1961 c 15 § 84.41.140. Prior: 1955 c 251 § 14.]

84.41.160 Costs of county revaluation program to be shared by all local taxing districts. See RCW 36.40.300.



84.44.070

Chapter 84.44 TAXABLE SITUS

Sections	
84.44.010	Situs of personalty generally——Personalty of merchant or manufacturer.
84.44.020	Gas, electric, water companies—Mains and pipes, as personalty.
84.44.030	Lumber and sawlogs.
84.44.040	Personalty of road or bridge companies—Road or bridge as personalty.
84.44.050	Personalty of automobile transportation companies—Vessels, boats and small craft.
84.44.060	Personalty connected with farm when owner doesn't reside thereon—Certain agricultural property exempt.
84.44.070	Migratory stock.
84.44.080	Owner moving into state or to another county after January 1st.
84.44.090	Disputes over situs to be determined by tax commission.

84.44.010 Situs of personalty generally—Personalty of merchant or manufacturer. Personal property, except such as is required in this title to be listed and assessed otherwise, shall be listed and assessed in the county where it is situated. The personal property pertaining to the business of a merchant or of a manufacturer shall be listed in the town or place where his business is carried on. [1961 c 15 § 84.44.010. Prior: 1925 ex.s. c 130 § 16; RRS § 11120; prior: 1897 c 71 § 9; 1893 c 124 § 9; 1891 c 140 § 9; 1890 p 533 § 8; 1871 p 39 § 9; 1869 p 179 § 9.]

84.44.020 Gas, electric, water companies—Mains and pipes, as personalty. The personal property of gas, electric and water companies shall be listed and assessed in the town or city where the same is located. Gas and water mains and pipes laid in roads, streets or alleys, shall be held to be personal property. [1961 c 15 § 84.44.020. Prior: 1925 ex.s. c 130 § 18; RRS § 11122; prior: 1897 c 71 § 11; 1893 c 124 § 11; 1891 c 140 § 11; 1890 p 534 § 10.]

84.44.030 Lumber and sawlogs. Lumber and sawlogs shall be assessed and taxed in the county and taxing district where the same may be situated at noon on the first day of January of the assessment year: *Provided*, That if any lumber or sawlogs shall, at said time, be in intrastate transit from one point to another within the state, the same shall be assessed and taxed in the county and taxing districts of their destination. [1961 c 15 § 84.44.030. Prior: 1941 c 155 § 1; 1939 c 206 § 12; 1925 ex.s. c 130 § 13; Rem. Supp. 1941 § 11117; prior: 1907 c 108 § 3.]

84.44.040 Personalty of road or bridge companies—Road or bridge as personalty. The personal property of plank road, gravel road, turnpike or bridge companies, shall be listed and assessed in the county, town or city where the same is located, and the road or bridge shall be held to be personal property. [1961 c 15 § 84.44.040. Prior: 1925 ex.s. c 130 § 19; RRS § 11123; prior: 1897 c 71 § 12; 1893 c 124 § 12; 1891 c 140 § 12; 1890 p 534 § 11; Code 1881 § 2843.]

84.44.050 Personalty of automobile transportation companies——Vessels, boats and small craft. The personal property of automobile transportation companies owning, controlling, operating or managing any motor propelled vehicle used in the business of transporting persons and/or property for compensation over any public highway in this state between fixed termini or over a regular route, shall be listed and assessed in the various counties where such vehicles are operated, in proportion to the mileage of their operations in such counties: Provided, That such vehicles shall not be listed or assessed for ad valorem taxation so long as chapter 82.44 RCW remains in effect. All vessels of every class which are by law required to be registered, licensed or enrolled, must be assessed and the taxes thereon paid only in the county of their actual situs: Provided, That such interest shall be taxed but once. All boats and small craft not required to be registered must be assessed in the county of their actual situs. [1961 c 15 § 84.44.050. Prior: 1925 ex.s. c 130 § 17; RRS § 11121; prior: 1897 c 71 § 10; 1893 c 124 § 10; 1891 c 140 § 10; 1890 p 533 § 9.]

Assessment of steamboat companies, etc.: Chapter 84.12 RCW.

84.44.060 Personalty connected with farm when owner doesn't reside thereon——Certain agricultural property exempt. When the owner of livestock or other personal property connected with a farm does not reside thereon, the property shall be listed and assessed in the county or place where the farm is situated; if not listed in said county, then to be taxed where found. All agricultural and horticultural products other than forest products, livestock and fowls, ownership of which remains in the original producer thereof on the first day of January next succeeding the harvesting thereof shall be exempt from assessment for taxation for the said year. [1961 c 15 § 84.44.060. Prior: 1939 c 206 § 14; 1933 c 48 § 1; 1925 ex.s. c 130 § 20; RRS § 11124; prior: 1897 c 71 § 13; 1893 c 124 § 13; 1891 c 140 § 13; 1890 p 534 § 12. Formerly RCW 84.36.200 and 84.44.060.]

84.44.070 Migratory stock. When any cattle, horses, sheep or goats are driven into any county of this state for the purposes of grazing therein at any time after the first day of January in any year, they shall be liable to be assessed for all taxes leviable in that county for that year the same as if they had been in the county at the time of the annual assessment, and it shall be the duty of the assessor in any county in which any of said stock are driven, to assess the same, and the taxes on said stock shall become due upon the assessment of the same, and the county treasurer shall collect said taxes at once in the manner prescribed by law for the collection of delinquent taxes: Provided, That such stock has not been assessed in some other county in this state for that year: Provided further, That upon demand of the county assessor of any county from or into which such stock may be driven for purposes of grazing, which demand must be made before July 1st of the assessment year, the total assessment of such stock shall be prorated between the home county of the stock and any other county or counties into which it may be driven for the purposes of grazing in proportion to the periods of time such stock is or will be physically situate in such respective counties; but no county shall be entitled to share in the assessment of grazing stock under this provision unless such stock shall have been physically situate in such county for a period of sixty days or more. The payment of taxes in any other state or territory, or the proof that said stock has been assessed for that year in any other state or territory, shall in no way exempt said stock from the operation of this section. [1961 c 15 § 84.44.070. Prior: 1939 c 206 § 11; 1925 ex.s. c 130 § 12; RRS § 11116; prior: 1895 c 61 § 1; 1886 p 94 § 1.]

84.44.080 Owner moving into state or to another county after January 1st. The owner of personal property removing from one county to another between the first day of January and the first day of July shall be assessed in either in which he is first called upon by the assessor. The owner of personal property moving into this state from another state between the first day of January and the first day of July shall list the property owned by him on the first day of January of such year in the county in which he resides: Provided, That if such person has been assessed and can make it appear to the assessor that he is held for the tax of the current year on the property in another state or county, he shall not be again assessed for such year. [1961 c 15 § 84.44-.080. Prior: 1939 c 206 § 13; 1925 ex.s. c 130 § 14; RRS § 11118; prior: 1891 c 140 § 7; 1890 p 534 § 13.]

84.44.090 Disputes over situs to be determined by tax commission. In all questions that may arise under this title as to the proper place to list personal property, or where the same cannot be listed as stated in this title, if between several places in the same county, or between different counties, or places in different counties, the place for listing and assessing shall be determined and fixed by the tax commission; and when fixed in either case shall be as binding as if fixed by this title. [1961 c 15 § 84.44.090. Prior: 1925 ex.s. c 130 § 21; RRS § 11125; prior: 1897 c 71 § 14; 1893 c 124 § 14; 1891 c 140 § 14; 1890 p 535 § 14.]

Chapter 84.48 EQUALIZATION OF ASSESSMENTS

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	commissioners prohibited.
84.48.014	County board of equalization——Composition of board——Appointment——Qualifications.
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84.48.046	County board of equalization—Operating manual.
84.48.050	Abstract of rolls to state auditor——State action if assessor does not transmit, when.
84.48.080	Equalization of assessments—Taxes for state pur-
	poses——Procedure——Levy and apportionment——Record.
84.48.085	Equalization of valuations—Procedure.
84.48.110	Transcript of proceedings to county assessors—Delinquent tax for seventh preceding year included.
84.48.120	Extension of state taxes.
84.48.130	Certification of assessed valuation to taxing districts.
84.48.140	Property tax advisor.
84.48.150	Valuation criteria including comparative sales to be made available to taxpayers.

84.48.010 County board of equalization—Formation——Per diem—Meetings—Duties cords——Correction of rolls——Extending taxes— Change in valuation, release or commutation of taxes by county commissioners prohibited. Prior to July 1st, the county commissioners shall form a board for the equalization of the assessment of the property of the county. The members of said board may receive twenty-five dollars per day for each day of actual attendance of the meeting of the board of equalization to be paid out of the current expense fund of the county: Provided, That when the county commissioners constitute the board they shall not receive the per diem allowance. The board of equalization shall meet in open session for this purpose annually on the first Monday in July and, having each taken an oath fairly and impartially to perform their duties as members of such board, they shall examine and compare the returns of the assessment of the property of the county and proceed to equalize the same, so that each tract or lot of real property and each article or class of personal property shall be entered on the assessment list at its true and fair value, according to the measure of value used by the county assessor in such assessment year, and subject to the following rules:

First. They shall raise the valuation of each tract or lot or item of real property which in their opinion is returned below its true and fair value to such price or sum as they believe to be the true and fair value thereof, after at least five days' notice shall have been given in writing to the owner or agent.

Second. They shall reduce the valuation of each tract or lot or item which in their opinion is returned above

its true and fair value to such price or sum as they believe to be the true and fair value thereof.

Third. They shall raise the valuation of each class of personal property which in their opinion is returned below its true and fair value to such price or sum as they believe to be the true and fair value thereof, and they shall raise the aggregate value of the personal property of each individual whenever they believe that such aggregate value is less than the true valuation of the taxable personal property possessed by such individual, to such sum or amount as they believe to be the true value thereof, after at least five days' notice shall have been given in writing to the owner or agent thereof.

Fourth. They shall, upon complaint in writing of any party aggrieved, reduce the valuation of each class of personal property enumerated on the detail and assessment list of the current year, which in their opinion is returned above its true and fair value, to such price or sum as they believe to be the true and fair value thereof; and, upon like complaint, they shall reduce the aggregate valuation of the personal property of such individual who, in their opinion, has been assessed at too large a sum, to such sum or amount as they believe was the true and fair value of his personal property.

Fifth. The board may review all claims for either real or personal property tax exemption, and shall consider any taxpayer appeals from the decision of the assessor thereon to determine (1) if the taxpayer is entitled to an exemption, and (2) if so, the amount thereof.

The clerk of the board shall keep an accurate journal or record of the proceedings and orders of said board in a book kept for that purpose, showing the facts and evidence upon which their action is based, and the said record shall be published the same as other proceedings of county commissioners, and shall make a true record of the changes of the descriptions and assessed values ordered by the county board of equalization. The assessor shall correct the real and personal assessment rolls in accordance with the changes made by the said county board of equalization, and he shall make duplicate abstracts of such corrected values, one copy of which shall be retained in his office, and one copy forwarded to the state board of equalization on or before the fifth day of August next following the meeting of the county board of equalization.

The county board of equalization shall meet on the first Monday in July and may continue in session and adjourn from time to time during a period not to exceed four weeks, but shall remain in session not less than three days: *Provided*, That, in addition to the several times fixed by statute, any county board of equalization may be reconvened for special or general purposes, but not later than three years after the date of adjournment of its regularly convened session by order of the department of revenue.

No taxes, except special taxes, shall be extended upon the tax rolls until the property valuations are equalized by the state board of equalization for the purpose of raising the state revenue. Boards of county commissioners as such shall at no time have any authority to change the valuation of the property of any person or to release or commute in whole or in part the taxes due on the property of any person. [1970 ex.s. c 55 § 2; 1961 c 15 § 84.48.010. Prior: 1939 c 206 § 35; 1925 ex.s. c 130 § 68; RRS § 11220; prior: 1915 c 122 § 1; 1907 c 129 § 1; 1897 c 71 § 58; 1893 c 124 § 59; 1890 p 555 § 73; Code 1881 §§ 2873–2879. Formerly RCW 84.48.010, 84.48.020, 84.48.030, 84.48.040 and 84.48.060.]

Effective date—1970 ex.s. c 55: The effective date of the 1970 amendment to this section was July 1, 1970, see note following RCW 84.36.050.

84.48.014 County board of equalization—Composition of board—Appointment—Qualifications. The board of equalization of each county shall consist of not less than three nor more than seven members. Such members shall be appointed by a majority of the board of county commissioners or like other county governmental authority, and shall be selected for their knowledge of the values of property in the county and shall not be a holder of any elective office nor be an employee of any elected official: *Provided*, *however*, The county commissioners may themselves constitute the board at their discretion. [1970 ex.s. c 55 § 3.]

Effective date——1970 ex.s. c 55: The effective date of RCW 84.48-.014-84.48.046 was July 1, 1970, see note following RCW 84.36.050.

- 84.48.018 County board of equalization—Chairman—Quorum. The members of each board of equalization shall meet and choose a chairman. A majority of the board shall constitute a quorum. [1970 ex.s. c 55 § 4.]
- 84.48.022 County board of equalization—Meetings. All meetings of the board of equalization shall be held at the county courthouse, or other suitable place within the county, and the board of county commissioners shall make provision for a suitable meeting place. [1970 ex.s. c 55 § 5.]
- 84.48.026 County board of equalization—Terms—Removal. The terms of each appointed member of the board shall be for three years or until their successors are appointed: *Provided*, *however*, Each appointed member may be removed by a majority vote of the county commissioners or other county legislative body. [1970 ex.s. c 55 § 6.]
- 84.48.028 County board of equalization—Clerk—Assistants. The board may appoint a clerk of the board and any assistants the board might need, all to serve at the pleasure of the members of the board, and the clerk or his assistant, shall attend all sessions thereof, and shall keep the record. Neither the assessor nor any of his staff may serve as clerk. [1970 ex.s. c 55 § 7.]
- 84.48.032 County board of equalization—Appraisers. The board may hire one or more appraisers certified as such by the Washington state department of

personnel, society of real estate appraisers, American institute of real estate appraisers, or international association of assessing officers, and not otherwise employed by the county, and other necessary personnel for the purpose of aiding the board and carrying out its functions and duties. In addition, the boards of the various counties may make reciprocal arrangements for the exchange of the appraisers with other counties. Such appraisers need not be residents of the county. [1970 ex.s. c 55 § 8.]

84.48.036 County board of equalization—Annual budget. The county commissioners may provide an adequate annual budget and funds for operation and needs of the board of equalization, including, but not limited to the costs and expenses of the board, such as the meeting place, the necessary equipment and facilities, materials, the salaries of the clerk of the board and his assistants, the expenses of the members of the board during the sessions, travel, in-service training, and payment of salaries of all such employees hired by the board, to facilitate its work. [1970 ex.s. c 55 § 9.]

84.48.038 County board of equalization—Legal advisor. The prosecuting attorney of each county shall serve as legal advisor to the board of equalization. [1970 ex.s. c 55 § 10.]

84.48.042 County board of equalization—Training school. The department of revenue shall establish a school for the training of members of the several boards of equalization throughout the state. Sessions of such schools shall, so far as practicable, be held in each district of the county commissioners' association. Every member of the board of equalization of each county may attend such school within one year following appointment or reappointment. [1970 ex.s. c 55 § 11.]

84.48.046 County board of equalization—Operating manual. The department of revenue shall provide a manual for the operation procedures of the several boards of equalization so that uniformity of assessment may be obtained throughout the state, and the several boards of equalization shall follow such manual in all of its operations and procedures. [1970 ex.s. c 55 § 12.]

84.48.050 Abstract of rolls to state auditor——State action if assessor does not transmit, when. The county assessor shall, on or before the fifteenth day of January in each year, make out and transmit to the state auditor, in such form as may be prescribed, a complete abstract of the tax rolls of the county, showing the number of acres of land assessed, the value of such land, including the structures thereon; the value of town and city lots, including structures; the total value of all taxable personal property in the county; the aggregate amount of all taxable property in the county; the total amount as equalized and the total amount of taxes levied in the county for state, county, city and other taxing district purposes, for that year. Should the assessor of any county fail to transmit to the state board of equalization the abstract provided for in RCW

84.48.010 by the time the state board of equalization convenes, and if, by reason of such failure to transmit such abstract, any county shall fail to collect and pay to the state its due proportion of the state tax for any year, the state board of equalization shall, at its next annual session, ascertain what amount of state tax said county has failed to collect, and certify the same to the state auditor, who shall charge the amount to the proper county and notify the auditor of said county of the amount of said charge; said sum shall be due and payable immediately by warrant in favor of the state on the current expense fund of said county. [1961 c 15 § 84-.48.050. Prior: 1925 ex.s. c 130 § 69; RRS § 11221; prior: 1890 p 557 § 74. Formerly RCW 84.48.050 and 84.48.070.]

84.48.080 Equalization of assessments—Taxes for state purposes—Procedure—Levy and apportionment—Record. Annually during the month of August, the department of revenue shall examine and compare the returns of the assessment of the property in the several counties of the state, and the assessment of the property of railroad and other companies assessed by the department, and proceed to equalize the same, so that each county in the state shall pay its due and just proportion of the taxes for state purposes for such assessment year, according to the ratio the valuation of the property in each county bears to the total valuation of all property in the state.

First. The department shall classify all property, real and personal, and shall raise and lower the valuation of any class of property in any county to a value that shall be equal, so far as possible, to the true and fair value of such class as of January 1st of the current year for the purpose of ascertaining the just amount of tax due from each county for state purposes. Such classification may be on the basis of types of property, geographical areas, or both.

Second. The department shall keep a full record of its proceedings and the same shall be published annually by the department.

Third. The department shall have authority to adopt rules and regulations to enforce obedience to its orders in all matters in relation to the returns of county assessments, and the equalization of values by the department.

The department shall levy the state taxes authorized by law: *Provided*, That the amount levied in any one year for general state purposes shall not exceed the lawful dollar rate on the dollar of the assessed value of the property of the entire state, which assessed value shall be one hundred percent of the true and fair value of such property in money; and shall apportion the amount of tax for state purposes levied by the department, among the several counties, in proportion to the valuation of the taxable property of the county for the year as equalized by the department.

After the completion of the duties hereinabove prescribed, the director of the department shall certify the record of the proceedings of the department under this section, the tax levies made for state purposes and the apportionment thereof among the counties, to the state auditor. [1973 1st ex.s. c 195 § 99; 1971 ex.s. c 288 § 9; 1961 c 15 § 84.48.080. Prior: 1949 c 66 § 1; 1939 c 206 § 36; 1925 ex.s. c 130 § 70; Rem. Supp. 1949 § 11222; prior: 1917 c 55 § 1; 1915 c 7 § 1; 1907 c 215 § 1; 1899 c 141 § 4; 1897 c 71 § 60; 1893 c 124 § 61; 1890 p 557 § 75. Formerly RCW 84.48.080, 84.48.090 and 84.48.100.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Savings—Severability—1971 ex.s. c 288: See notes following RCW 84.40.030.

84.48.085 Equalization of valuations—Procedure. The board of equalization shall reconvene on the first Monday of August for the purpose of equalizing valuations of real property within the county. Such equalization shall be accomplished in the following manner:

- (1) The department of revenue shall certify to the board the ratio of the assessed valuation of locally assessed property in the county to the true and fair value of such property, based upon assessed values established without regard to equalization accomplished pursuant to this section (hereinafter referred to as the "tentative county indicated ratio"). The department shall also certify the ratio of the assessed valuation of locally assessed property in those geographical areas in the county which have been revalued during the year ending May 31st prior to the convening of the board to the true and fair value of such property (hereinafter referred to as the "revaluation ratio"). If, pursuant to the revaluation program, land alone or improvements alone have been revalued for any assessment year, the revaluation ratio shall be for land alone, or improvements alone, as appropriate, or such combination thereof as is appropriate. The board shall review the revaluation ratio so certified, and may accept, reject, or modify the ratio.
- (2) If the revaluation ratio, as determined by the board, exceeds one hundred and fifteen percent of the tentative county indicated ratio, the board shall order the assessor, in accordance with the provisions of RCW 84.41.040, to reduce by a uniform percentage the true and fair values of land, improvements, or both as appropriate, within the geographical areas covered by the revaluation ratio by a uniform percentage such that the revaluation ratio shall equal the tentative county indicated ratio. The board shall also order the assessor to make appropriate similar adjustments to properties valued in the same year. For the purpose of administrative convenience, such reductions may be accomplished, in lieu of actual changes in the assessment rolls, by the assessor certifying to the treasurer the percentage adjustment for the geographical areas involved, on the basis of which the treasurer shall adjust the amount of taxes otherwise payable. [1973 1st ex.s. c 195 § 100; 1971 ex.s. c 288 § 8.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Savings——Severability——1971 ex.s. c 288: See notes following RCW 84.40.030.

84.48.110 Transcript of proceedings to county assessors—Delinquent tax for seventh preceding year included. Within three days after the receipt of the record of the proceedings of the state board of equalization, the office of program planning and fiscal management shall transmit to each county assessor a transcript of the proceedings of the board, specifying the amount to be levied and collected on said assessment books for state purposes for such year, and in addition thereto it shall certify to each county assessor the amount due to each state fund and unpaid from such county for the seventh preceding year, and such delinquent state taxes shall be added to the amount levied for the current year. The office of program planning and fiscal management shall close the account of each county for the seventh preceding year and charge the amount of such delinquency to the tax levy of the current year. All taxes collected on and after the first day of July last preceding such certificate, on account of delinquent state taxes for the seventh preceding year shall belong to the county and by the county treasurer be credited to the current expense fund of the county in which collected. [1973 c 95] § 11; 1961 c 15 § 84.48.110. Prior: 1925 ex.s. c 130 § 71; RRS § 11223; prior: 1899 c 141 § 5; 1897 c 71 § 61; 1893 c 124 § 62; 1890 p 558 § 76.]

84.48.120 Extension of state taxes. It shall be the duty of the county assessor of each county, when he shall have received from the state tax commission the assessed valuation of the property of railroad and other companies assessed by the commission and apportioned to the county, and placed the same on the tax rolls, and received the report of the state auditor of the amount of taxes levied for state purposes, to compute the required percent on the assessed value of property in the county, and such state taxes shall be extended on the tax rolls in the proper column: *Provided*, That the rates so computed shall not be such as to raise a surplus of more than five percent over the total amount required by the state board of equalization. [1961 c 15 § 84.48.120. Prior: 1939 c 206 § 37; 1925 ex.s. c 130 § 72; RRS § 11224; prior: 1890 p 544 § 38.]

84.48.130 Certification of assessed valuation to taxing districts. It shall be the duty of the county assessor of each county, when he shall have received from the state tax commission the certificate of the assessed valuation of the property of railroad and/or other companies assessed by the commission and apportioned to the county, and shall have distributed the value so certified to him to the several taxing districts in his county entitled to a proportionate value thereof, and placed the same upon the tax rolls of the county, to certify to the board of county commissioners and to the officers authorized by law to estimate expenditures and/or levy taxes for any taxing district coextensive with the county, the total assessed value of property in the county as shown by the completed tax rolls, and to certify to the officers authorized by law to estimate expenditures and/or levy taxes for each taxing district in the county not coextensive with the county, the total assessed value of the property in such taxing district. [1961 c 15 § 84.48.130. Prior: 1939 c 206 § 38; 1925 ex.s. c 130 § 73; RRS § 11234.]

84.48.140 Property tax advisor. The county commissioners or governing board of any county may designate one or more persons to act as a property tax advisor to any person liable for payment of property taxes in the county. A person designated as a property tax advisor shall not be an employee of the assessor's office or have been associated in any way with the determination of any valuation of property for taxation purposes that may be the subject of an appeal. A person designated as a property tax advisor may be compensated on a fee basis or as an employee by the county from any funds available to the county for use in property evaluation including funds available from the state for use in the property tax revaluation program.

The property tax advisor shall perform such duties as may be set forth by resolution of the county commis-

sioners or other governing authority.

If any board of county commissioners elect to designate a property tax advisor, they shall publicize the services available. [1971 ex.s. c 288 § 11.]

Savings—Severability—1971 ex.s. c 288: See notes following RCW 84.40.030.

84.48.150 Valuation criteria including comparative sales to be made available to taxpayers. The assessor shall, upon the request of any taxpayer who petitions the board of equalization for review of a tax claim or valuation dispute, make available to said taxpayer a compilation of comparable sales utilized by the assessor in establishing such taxpayer's property valuation. If valuation criteria other than comparable sales were used, the assessor shall furnish the taxpayer with such other factors and the addresses of such other property used in making the determination of value.

The assessor shall within thirty days of such request but at least ten business days prior to such taxpayer's appearance before the board of equalization make available to the taxpayer the valuation criteria and/or comparables which shall not be subsequently changed or modified by the assessor during review or appeal proceedings unless the assessor has found new evidence supporting the assessor's valuation, in which situation the assessor shall provide such additional evidence to the taxpayer at least ten business days prior to the hearing on appeal or review proceedings. A taxpayer who lists comparable sales on his notice of appeal shall not thereafter use other comparables during the review of appeal proceedings: *Provided*, That the taxpayer may change the comparable sales he is using in proceedings subsequent to the county board of equalization only if he provides a listing of such different comparables to the assessor at least five business days prior to such subsequent proceedings: Provided further, That the board of equalization may waive the requirements contained in the preceding proviso or allow the assessor a continuance of reasonable duration to check the comparables furnished by the taxpayer. [1973 1st ex.s. c 30 § 1.]

of

Chapter 84.52 LEVY OF TAXES

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84.52.010 How levied——Effect of constitutional **limitation.** All taxes shall be levied or voted in specific amounts, and the rate percent of all taxes for state and county purposes, and purposes of taxing districts coextensive with the county, shall be determined, calculated and fixed by the county assessors of the respective counties, within the limitations provided by law, upon the assessed valuation of the property of the county, as shown by the completed tax rolls of the county, and the rate percent of all taxes levied for purposes of taxing districts within any county shall be determined, calculated and fixed by the county assessors of the respective counties, within the limitations provided by law, upon the assessed valuation of the property of the taxing districts respectively: Provided, That when any such county assessor shall find that the aggregate rate of levy on any property will exceed the limitation set forth in RCW 84.52.043 and RCW 84.52.050 as now or hereafter amended, he shall recompute and establish a consolidated levy in the following manner:

(1) He shall include for extension on the tax rolls the full rates of levy certified to him for state, county, county road districts, city and school district purposes in amounts not exceeding the limitations established by law: *Provided*, That in the event of a levy made pursuant to RCW 84.34.230, the rates of levy for county, county road district, and school district purposes shall be reduced in such uniform percentages as will result in a consolidated levy by such taxing districts which will be no greater on any property than a consolidated levy by such taxing districts would be if the levy had not been made pursuant to RCW 84.34.230, and

(2) He shall include for extension on the tax rolls the rates percent of the tax levies certified to him by all other taxing districts imposing taxes on such property, other than port districts and public utility districts, reduced by him in such uniform percentages as will bring the consolidated tax levy on such property within the provisions of such limitation. [1973 1st ex.s. c 195 § 101; 1971 ex.s. c 243 § 6; 1970 ex.s. c 92 § 4; 1961 c 15 § 84.52.010. Prior: 1947 c 270 § 1; 1925 ex.s. c 130 § 74;

Rem. Supp. 1947 § 11235; prior: 1920 ex.s. c 3 § 1; 1897 c 71 § 62; 1893 c 124 § 63.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Severability——1971 ex.s. c 243: See RCW 84.34.920.

Intent—1970 ex.s. c 92: "It is the intent of this 1970 amendatory act to prevent a potential doubling of property taxes that might otherwise result from the enforcement of the constitutionally required fifty percent assessment ratio as of January 1, 1970, and to adjust property tax millage rates for subsequent years to levels which will conform to the requirements of any constitutional amendment imposing a one percent limitation on property taxes. It is the further intent of this 1970 amendatory act that the statutory authority of any taxing district to impose excess levies shall not be impaired by reason of the reduction in millage rates for regular property tax levies. This 1970 amendatory act shall be construed to effectuate the legislative intent expressed in this section." [1970 ex.s. c 92 § 1.]

Effective date—Application—1970 ex.s. c 92: "This act shall take effect July 1, 1970 but shall not affect property taxes levied in 1969 or prior years." [1970 ex.s. c 92 § 11.]

The foregoing annotations apply to the 1970 amendments to RCW 41.16.060, 74.04.150, 84.52.010, 84.52.050, 84.54.010, 84.54.020, to 84.52.061 and 84.52.063, and to the repeal of 84.54.030–84.54.090 and 84.52.051.

84.52.020 City and district budgets to be filed with county commissioners, when. It shall be the duty of the city council or other governing body of cities of the first class, except cities having a population of three hundred thousand or more, the city councils or other governing bodies of cities of the second or third class, the board of directors of school districts of the first class, commissioners of port districts, commissioners of metropolitan park districts, and of all officials or boards of taxing districts within or coextensive with any county, except school districts of the second or third class, required by law to certify to boards of county commissioners, for the purpose of levying district taxes, budgets or estimates of the amounts to be raised by taxation on the assessed valuation of the property in the city or district, through their chairman and clerk, or secretary, to make and file such certified budget or estimates with the clerk of the board of county commissioners on or before the Wednesday next following the first Monday in October in each year. [1961 c 15 § 84.52.020. Prior: 1939 c 37 § 1; 1925 ex.s. c 130 § 75; RRS § 11236; prior: 1909 c 138 § 1; 1893 c 71 §§ 2, 3.]

84.52.025 Budgets of taxing districts filed with county commissioners to indicate estimate of cash balance. The governing body of all taxing districts within or coextensive with any county, which are required by law to certify to a board of county commissioners, for the purpose of levying district taxes, budgets or estimates of the amounts to be raised by taxation on the assessed valuation of the property in the district, shall clearly indicate an estimate of cash balance at the beginning and ending of each budget period in said budget or estimate. [1961 c 52 § 1.]

84.52.030 Time of levy. For the purpose of raising revenue for state, county and other taxing district purposes, the board of county commissioners of each county at its October session, and all other officials or

boards authorized by law to levy taxes for taxing district purposes, shall levy taxes on all the taxable property in the county or district, as the case may be, sufficient for such purposes, and within the limitations permitted by law. [1961 c 15 § 84.52.030. Prior: 1927 c 303 § 1; 1925 ex.s. c 130 § 77; RRS § 11238; prior: 1903 c 165 § 1; 1897 c 71 § 63; 1893 c 124 § 64; 1890 p 559 § 78; Code 1881 § 2880.]

84.52.040 Levies to be made on assessed valuation. Whenever any taxing district or the officers thereof shall, pursuant to any provision of law or of its charter or ordinances, levy any tax, the assessed value of the property of such taxing district shall be taken and considered as the taxable value upon which such levy shall be made. [1961 c 15 § 84.52.040. Prior: 1919 c 142 § 3; RRS § 11228.]

84.52.043 Limitations upon regular property tax levies. Within and subject to the limitations imposed by RCW 84.52.050 as amended, the regular ad valorem tax levies upon real and personal property by the taxing districts hereafter named shall be as follows: The levy by the state shall not exceed three dollars and sixty cents per thousand dollars of assessed value adjusted to the state equalized value in accordance with the indicated ratio fixed by the state department of revenue to be used exclusively for the support of the common schools; the levy by any county shall not exceed one dollar and eighty cents per thousand dollars of assessed value; the levy for any road district shall not exceed two dollars and twenty-five cents per thousand dollars of assessed value; and the levy by or for any city or town shall not exceed three dollars and thirty-seven and one-half cents per thousand dollars of assessed value: Provided further, That counties of the fifth class and under are hereby authorized to levy from one dollar and eighty cents to two dollars and forty-seven and one-half cents per thousand dollars of assessed value for general county purposes and from one dollar and fifty-seven and one-half cents to two dollars and twenty-five cents per thousand dollars of assessed value for county road purposes if the total levy for both purposes does not exceed four dollars and five cents per thousand dollars of assessed value: Provided further, That counties of the fourth and the ninth class are hereby authorized to levy two dollars and two and one-half cents per thousand dollars of assessed value until such time as the junior taxing agencies are utilizing all the dollar rates available to them: And provided further, That the total property tax levy authorized by law without a vote of the people shall not exceed nine dollars and fifteen cents per thousand dollars of assessed value. Levies at the rates provided by existing law by or for any port or public utility district shall not be included in the limitation set forth by this proviso.

Nothing herein shall prevent levies at the rates provided by existing law by or for any port or power district.

It is the intent of the legislature that the provisions of this section shall supersede all conflicting provisions of law including section 24, chapter 299, Laws of 1971 ex. sess. and section 8, chapter 124, Laws of 1972 ex. sess. [1973 1st ex.s. c 195 § 134.]

Effective date——1973 2nd ex.s. c 4: "Sections 4 through 6 of this 1973 amendatory act shall be effective on and after January 1, 1974." [1973 2nd ex.s. c 4 § 6.] Sections 4 and 5 are codified in RCW 70.12-.010 and 73.08.080, section 6 being set out above.

Emergency—1973 2nd ex.s c 4: "Except as otherwise in this 1973 amendatory act provided, this 1973 amendatory act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately." [1973 2nd ex.s. c 4 § 7.] This 1973 amendatory act consists of RCW 28A.41.130 (as amended by 1973 2nd ex.s. c 4 § 1), RCW 28A.41.210, 70.12.010, 73.08.080 and sections 3, 6 and 7 of 1973 2nd ex.s. c 4 set out above.

Construction——1973 1st ex.s. c 195: "Sections 135 through 152 of this 1973 amendatory act shall apply to tax levies made in 1973 for collection in 1974, and sections 1 through 134 shall apply to tax levies made in 1974 and each year thereafter for collection in 1975 and each year thereafter." [1973 1st ex.s. c 195 § 155.]

Severability——1973 1st ex.s. c 195: "If any provision of this 1973 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1973 1st ex.s. c 195 § 153.]

Effective dates and termination dates-1973 1st ex.s. c 195 (as amended by 1973 2nd ex.s. c 4.): "This 1973 amendatory act, chapter 195, Laws of 1973, is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately: Provided, That section 9 shall take effect January 1, 1975, and section 133(3) shall take effect on January 31, 1974: Provided, further, That section 137 shall not be effective until July 1, 1973, at which time section 136 shall be void and of no effect: Provided, further, That section 138 shall not be effective until January 1, 1974, at which time section 137 shall be void and of no effect: Provided, further, That section 139 shall not be effective until July 1, 1974 at which time section 138 shall be void and of no effect, and section 139 shall be null and void and of no further effect on and after January 1, 1975: Provided, further, That sections 1 through 8, sections 10 through 132, section 133(1), (2), (4), and (5), and section 134 shall not take effect until January 1, 1974, at which time sections 135, 136, and sections 140 through 151 shall be void and of no effect: Provided, further, That section 152 shall be void and of no effect on and after January 1, 1975." [1973 2nd ex.s. c 4 § 3; 1973 1st ex.s. c 195 § 154.]

Reviser's note: The foregoing annotations apply to the amendments by 1973 1st ex.s. c 195 to RCW 14.08.290, 17.28.100, 17.28.252, 17.28-.260, 27.12.050, 27.12.070, 27.12.150, 27.16.020, 28A.41.130, 28B.20-.394, 35.07.180, 35.10.240, 35.10.315, 35.13.172, 35.21.430, 35.23.470, 35.24.350, 35.30.020, 35.31.060, 35.32A.060, 35.33.145, 35.56.190, 35-.58.090, 35.58.450, 35.61.210, 35A.14.220, 35A.31.070, 35A.33.145, 35A.40.090, 36.32.350, 36.33.140, 36.33.220, 36.40.090, 36.40.300, 36.47.040, 36.54.080, 36.62.090, 36.68.480, 36.68.520, 36.69.140, 36.82-.040, 36.93.110, 41.16.060, 41.26.040, 45.72.050, 45.82.020, 46.68.120, 52.08.030, 52.08.060, 52.16.080, 52.16.120-52.16.140, 52.16.160, 53.06-.040, 53.36.020, 53.36.070, 53.36.100, 53.47.040, 54.16.080, 56.04.050, 56.08.110, 56.16.010, 56.16.030, 56.16.040, 56.16.115, 57.04.050, 57.08-.110, 57.16.020, 57.16.040, 57.20.010, 57.20.015, 57.20.100, 58.08.040, 65.12.660, 65.12.790, 68.16.230, 70.12.010, 70.32.010, 70.32.090, 70.33-.040, 70.35.070, 70.44.060, 70.94.091, 71.20.110, 73.08.080, 76.04.360, 84.04.140, 84.28.090, 84.33.050, 84.33.060, 84.33.080, 84.33.140, 84.34-.230, 84.36.270, 84.40.030, 84.40.040, 84.40.320, 84.48.080, 84.48.085, 84.52.010, 84.52.052-84.52.056, 84.52.061, 84.52.063, 84.52.065, 84.55-.030-84.55.050, 84.56.180, 85.15.030, 85.15.060, 85.15.070, 85.15.140, 85.18.010, 85.18.030, 85.18.080, 85.18.150, 85.24.250, 85.32.030-85.32-.060, 85.32.100-85.32.120, 85.32.210, 85.36.030, 86.12.010, 86.13.010, 86.15.160 and 87.84.070, and to RCW 28A.41.210, 84.52.042 and 84-.52.043, and to the repeal of RCW 17.12.070, 17.16.120, 28A.48.110, 74.04.150, 84.52.061 and 84.54.020.

84.52.050 Limitation of levies. Except as hereinafter provided, the aggregate of all tax levies upon real and personal property by the state and all taxing districts, now existing or hereafter created, shall not in any year exceed one percentum of the true and fair value of such

property in money: Provided, however, That nothing herein shall prevent levies at the rates now provided by law by or for any port or public utility district. The term "taxing district" for the purposes of this section shall mean any political subdivision, municipal corporation, district, or other governmental agency authorized by law to levy, or have levied for it, ad valorem taxes on property, other than a port or public utility district. Such aggregate limitation or any specific limitation imposed by law in conformity therewith may be exceeded only as authorized by law and in conformity with the provisions of Article VII, section 2(a), (b), or (c) of the Constitution of the state of Washington.

Nothing herein contained shall prohibit the legislature from allocating or reallocating the authority to levy taxes between the taxing districts of the state and its political subdivisions in a manner which complies with the aggregate tax limitation set forth in this section. [1973 1st ex.s. c 194 § 1; 1973 c 2 § 1 (Initiative Measure No. 44). Prior: 1972 ex.s. c 124 § 8; 1971 ex.s. c 299 § 24; 1970 ex.s. c 92 § 5; 1970 ex.s. c 8 § 4; prior: 1969 ex.s. c 262 § 65; 1969 ex.s. c 216 § 1; 1967 ex.s. c 133 § 3; 1961 c 143 § 1; 1961 c 15 § 84.52.050; prior: 1957 c 262 § 1; 1953 c 175 § 1; 1951 2nd ex.s. c 23 § 2; 1951 c 255 § 1, part; 1950 ex.s. c 11 § 1, part; 1945 c 253 § 1, part; 1941 c 176 § 1, part; 1939 c 83 § 1, part; 1939 c 2 (Initiative Measure No. 129); 1937 c 1 (Initiative Measure No. 114); 1935 c 2 (Initiative Measure No. 94); 1933 c 4 (Initiative Measure No. 64); cf. RRS § 11238, 11238–1a, 11238–1b, 11238–1c, 11238–1d; Rem. Supp. 1941 § 11238; Rem. Supp. 1945 § 11238-1e.]

Effective date—Severability——1972 ex.s. c 124: See notes following RCW 28A.44.080.

Effective date—Severability——1971 ex.s. c 299: See notes following RCW 82.04.050.

Intent—Effective date—Application—1970 ex.s. c 92: See notes following RCW 84.52.010.

Limitation on levies: State Constitution Art. 7 § 2 (Amendment 59). State levy for support of common schools: RCW 84.52.065, 84.52.067.

84.52.052 Excess levies authorized——When— **Procedure.** The limitations imposed by RCW 84.52.050 through 84.52.056, and RCW 84.52.043 shall not prevent the levy of additional taxes by any taxing district in which a larger levy is necessary in order to prevent the impairment of the obligation of contracts. Any county, school district, metropolitan park district, park and recreation district in class AA counties and counties of the second, eighth and ninth class, sewer district, water district, public hospital district, rural county library district, intercounty rural library district, fire protection district, cemetery district, city or town may levy taxes at a rate in excess of the rate specified in RCW 84.52.050 through 84.52.056 and RCW 84.52.043, or RCW 84.55.010 through 84.55.050, when authorized so to do by the electors of such county, school district, metropolitan park district, park and recreation district in class AA counties and counties of the second, eighth and ninth class, sewer district, water district, public hospital district, rural county library district, intercounty rural library district, fire protection district, cemetery district, city or town in the manner set forth in Article VII, section 2(a) of the Constitution of this state, as amended by Amendment 59 and as thereafter amended, at a special election to be held in the year in which the levy is made.

A special election may be called and the time therefor fixed by the board of county commissioners or other county legislative authority, board of school directors, or council, board of commissioners, or other governing body of any metropolitan park district, park and recreation district in class AA counties and counties of the second, eighth and ninth class, sewer district, water district, public hospital district, rural county library district, intercounty rural library district, fire protection district, cemetery district, city or town, by giving notice thereof by publication in the manner provided by law for giving notices of general elections, at which special election the proposition authorizing such excess levy shall be submitted in such form as to enable the voters favoring the proposition to vote "yes" and those opposed thereto to vote "no". [1973 1st ex.s. c 195 § 102; 1973 c 3 § 1; 1971 ex.s. c 288 § 26; 1965 ex.s. c 113 § 1; 1963 c 112 § 1; 1961 c 15 § 84.52.052. Prior: 1959 c 304 § 8; 1959 c 290 § 1; 1957 c 58 § 15; 1957 c 32 § 1; 1955 c 93 § 1; 1953 c 189 § 1; 1951 2nd ex.s. c 23 § 3; prior: 1951 c 255 § 1, part; 1950 ex.s. c 11 § 1, part; 1945 c 253 § 1, part; 1941 c 176 § 1, part; 1939 c 83 § 1, part; 1939 c 2 (Init. Meas. No. 129); 1937 c 1 (Init. Meas. No. 114); 1935 c 2 (Init. Meas. No. 94); 1933 c 4 (Init. Meas. No. 64); Rem. Supp. 1945 § 11238-1e, part.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Savings—Severability—1971 ex.s. c 288: See notes following RCW 84.40.030.

Eventual dollar rate on tax rolls. The additional tax provided for in subparagraph (a) of the seventeenth amendment to the state Constitution as amended by Amendment 59 and specifically authorized by RCW 84.52.052 shall be set forth in terms of dollars on the ballot of the proposition to be submitted to the voters, together with an estimate of the dollar rate of tax levy that will be required to produce the dollar amount; and the county assessor, in spreading this tax upon the rolls, shall determine the eventual dollar rate required to produce the amount of dollars so voted upon, regardless of the estimate of dollar rate of tax levy carried in said proposition. [1973 1st ex.s. c 195 § 103; 1961 c 15 § 84.52.054. Prior: 1955 c 105 § 1.]

Severability——Effective dates and termination dates——Construction——1973 1st ex.s. c 195: See notes following RCW 84.52.043.

84.52.056 Excess levies for capital purposes authorized. Any municipal corporation otherwise authorized by law to issue general obligation bonds for capital purposes may, at an election duly held after giving notice thereof as required by law, authorize the issuance of general obligation bonds for capital purposes only, which shall not include the replacement of equipment, and provide for the payment of the principal and interest of such bonds by annual levies in excess of the tax limitations contained in RCW 84.52.050 to 84.52.056,

inclusive and RCW 84.52.043. Such an election shall not be held oftener than twice a calendar year, and the proposition to issue any such bonds and to exceed said tax limitation must receive the affirmative vote of a three-fifths majority of those voting on the proposition and the total number of persons voting at such election must constitute not less than forty percent of the voters in said municipal corporation who voted at the last preceding general state election.

Any taxing district shall have the right by vote of its governing body to refund any general obligation bonds of said district issued for capital purposes only, and to provide for the interest thereon and amortization thereof by annual levies in excess of the tax limitations provided for in RCW 84.52.050 to 84.52.056, inclusive and RCW 84.52.043. [1973 1st ex.s. c 195 § 104; 1961 c 15 § 84.52.056. Prior: 1959 c 290 § 2; 1951 2nd ex.s. c 23 § 4; prior: 1951 c 255 § 1, part; 1950 ex.s. c 11 § 1, part; 1945 c 253 § 1, part; 1941 c 176 § 1, part; 1939 c 83 § 1, part; 1939 c 2 (Init. Meas. No. 129); 1937 c 1 (Init. Meas. No. 114); 1935 c 2 (Init. Meas. No. 94); 1933 c 4 (Init. Meas. No. 64); Rem. Supp. 1945 § 11238–1e, part.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

84.52.063 Rural library district levies. A rural library district may impose a regular property tax levy in an amount equal to that which would be produced by a levy of fifty cents per thousand dollars of assessed value multiplied by an assessed valuation equal to one hundred percent of the true and fair value of the taxable property in the rural library district, as determined by the department of revenue's indicated county ratio: Provided, That when any county assessor shall find that the aggregate rate of levy on any property will exceed the limitation set forth in RCW 84.52.043 and RCW 84.52.050, as now or hereafter amended, before recomputing and establishing a consolidated levy in the manner set forth in RCW 84.52.010, the assessor shall first reduce the levy of any rural library district, by such amount as may be necessary, but the levy of any rural library district shall not be reduced to less than fifty cents per thousand dollars against the value of the taxable property, as determined by the county, prior to any further adjustments pursuant to RCW 84.52.010. For purposes of this section "regular property tax levy" shall mean a levy subject to the limitations provided for in Article VII, section 2 of the state Constitution and/or by statute. [1973 1st ex.s. c 195 § 105; 1970 ex.s. c 92 § 9.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Intent—Effective date—Application—1970 ex.s. c 92: See notes following RCW 84.52.010.

84.52.065 State levy for support of common schools. In each year the state shall levy for collection in the following year for the support of common schools of the state a tax of three dollars and sixty cents per thousand dollars of assessed value upon the assessed valuation of all taxable property within the state adjusted to

the state equalized value in accordance with the indicated ratio fixed by the state department of revenue. [1973 1st ex.s. c 195 § 106; 1971 ex.s. c 299 § 25; 1969 ex.s. c 216 § 2; 1967 ex.s. c 133 § 1.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Effective date——Severability——1971 ex.s. c 299: See notes following RCW 82.04.050.

State levy for support of common schools: RCW 84.52.050.

84.52.067 State levy for support of common schools—Disposition of funds. All property taxes levied by the state for the support of common schools shall be paid into the general fund of the state treasury as provided in RCW 84.56.280. [1967 ex.s. c 133 § 2.]

84.52.070 Certification of levies to assessor. It shall be the duty of the board of county commissioners of each county, on or before the second Monday in October in each year, to certify to the county assessor of the county the amount of taxes levied upon the property in the county for county purposes, and the respective amounts of taxes levied by the board for each taxing district, within or coextensive with the county, for district purposes, and it shall be the duty of city councils of cities of the first class having a population of three hundred thousand or more, and of city councils of cities of the fourth class, or towns, and of all officials or boards of taxing districts within or coextensive with the county, authorized by law to levy taxes directly and not through the board of county commissioners, on or before the second Monday in October in each year, to certify to the county assessor of the county the amount of taxes levied upon the property within the city or district for city or district purposes. [1961 c 15 § 84.52.070. Prior: 1925 ex.s. c 130 § 78; RRS § 11239; prior: 1890 p 558 §§ 77, 78; Code 1881 § 2881.]

84.52.080 Extension of taxes on rolls——Form of certificate——Delivery to treasurer. The county assessor shall extend the taxes upon the tax rolls in the form herein prescribed. The rate percent necessary to raise the amounts of taxes levied for state and county purposes, and for purposes of taxing districts coextensive with the county, shall be computed upon the assessed value of the property of the county; the rate percent necessary to raise the amount of taxes levied for any taxing district within the county shall be computed upon the assessed value of the property of the district; all taxes assessed against any property shall be added together and extended on the rolls in a column headed consolidated or total tax. In extending any tax, whenever it amounts to a fractional part of a cent greater than five mills it shall be made one cent, and whenever it amounts to five mills or less than five mills it shall be dropped. The amount of all taxes shall be entered in the proper columns, as shown by entering the rate percent necessary to raise the consolidated or total tax and the total tax assessed against the property.

Upon the completion of such tax extension, it shall be the duty of the county assessor to make in each assessment book, tax roll or list a certificate in the following form:

I, _____, assessor of _____ county, state of Washington, do hereby certify that the foregoing is a correct list of taxes levied on the real and personal property in the county of _____ for the year one thousand nine hundred and _____.

Witness my hand this ____ day of ____, 19__.

...., County Assessor

The county assessor shall deliver said tax rolls to the county treasurer on or before the fifteenth day of December, taking his receipt therefor, and at the same time the county assessor shall provide the county auditor with an abstract of the tax rolls showing the total amount of taxes collectible in each of the taxing districts. [1965 ex.s. c 7 § 1; 1961 c 15 § 84.52.080. Prior: 1925 ex.s. c 130 § 79; RRS § 11240; prior: 1909 c 230 § 4; 1905 c 128 § 1; 1897 c 71 §§ 64, 65; 1893 c 124 §§ 65, 66; 1890 p 566 §§ 79, 81; Code 1881 §§ 2883, 2884.]

84.52.090 Record of errors—November meeting of board of equalization. The county assessor shall make a record of all errors in descriptions, double assessments, or manifest errors in assessment appearing on the assessment list at the time of the extension of the rolls, and after duly verifying the same, file said record with the county board of equalization on the third Monday in November next succeeding the annual meeting of the county board of equalization. The county board of equalization shall reconvene on such day for the sole purpose of considering such errors in description, double assessments, or manifest errors appearing on the assessment list at the time of the extension of the rolls and shall proceed to correct the same, but said board shall have no authority to change the assessed valuation of the property of any person or to reduce the aggregate amount of the assessed valuation of the taxable property of the county, except only insofar as the same may be affected by the corrections ordered based on the record submitted by the county assessor. [1961 c 15 § 84.52.090. Prior: 1925 ex.s. c 130 § 80; RRS § 11241.]



Chapter 84.55 LIMITATIONS UPON REGULAR PROPERTY TAXES

Sections	
84.55.010	Limitations prescribed—Restoration of regular levy (expires December 31, 1978).
84.55.020	Limitation upon first levy for district created from consolidation.
84.55.030	Limitation upon first levy following annexation.
84.55.040	Increase in statutory dollar rate limitation.
84.55.050	Election to authorize increase in regular property tax levy—Procedure.

84.55.010 Limitations prescribed——Restoration of regular levy (expires December 31, 1978). Except as provided in RCW 84.55.020 through 84.55.050, the levy in 1973 and years subsequent thereto for a taxing district other than the state or a school district in any year shall be set so that the regular property taxes payable in the following year shall not exceed one hundred six percent of the amount of regular property taxes lawfully levied for such district in the highest of the three most recent years in which such taxes were levied for such district plus an additional dollar amount calculated by multiplying the increase in assessed value in that district resulting from new construction and improvements to property by the regular property tax levy rate of that district for the preceding year: Provided, That if a taxing district has not levied in the three most recent years and elects to restore a regular property tax levy subject to applicable statutory limitations then such first restored levy shall be set so that the regular property tax payable shall not exceed the amount which could have been lawfully levied in 1973, plus an additional dollar amount calculated by multiplying the increase in assessed value in the district since 1973 resulting from new construction and improvements to property by the property tax rate which is proposed to be restored, or the maximum amount which could be lawfully levied in the year such a restored levy is proposed. [1973 1st ex.s. c 67 § 1; 1971 ex.s. c 288 § 20.]

Reviser's note: Throughout chapter 84.55 RCW the phrase "this 1971 amendatory act" has been changed to "this chapter". "This 1971 amendatory act" [1971 ex.s. c 288] consists of this chapter and RCW 36.21.015, 36.29.015, 84.04.140, 84.10.010, 84.36.370, 84.36.380, 84.40.030, 84.40.0301, 84.40.045, 84.41.030, 84.41.040, 84.48.080, 84.48.085, 84.48.140, 84.52.052, 84.56.020, 84.69.020, and the repeal of RCW 84.36.128, 84.36.129 and 84.54.010.

Expiration—1973 1st ex.s. c 67: "The provisions of this act shall expire on December 31, 1978." [1973 1st ex.s. c 67 § 2.]

84.55.020 Limitation upon first levy for district created from consolidation. Notwithstanding the limitation set forth in RCW 84.55.010, the first levy for a taxing district created from consolidation of similar taxing districts shall be set so that the regular property taxes payable in the following year shall not exceed one hundred six percent of the sum of the amount of regular property taxes lawfully levied for each component taxing district in the highest of the three most recent years in which such taxes were levied for such district plus the additional dollar amount calculated by multiplying the increase in assessed value in each component district resulting from new construction and improvements to

property by the regular property tax rate of each component district for the preceding year. [1971 ex.s. c 288 § 21.]

Savings—Severability—1971 ex.s. c 288: See notes following RCW 84.40.030.

84.55.030 Limitation upon first levy following annexation. For the first levy for a taxing district following annexation of additional property, the limitation set forth in RCW 84.55.010 shall be increased by an amount equal to (1) the aggregate assessed valuation of the newly annexed property as shown by the current completed and balanced tax rolls of the county or counties within which such property lies, multiplied by (2) the dollar rate that would have been used by the annexing unit in the absence of such annexation, plus (3) the additional dollar amount calculated by multiplying the increase in assessed value in the annexing district resulting from new constructions and improvements to property by the regular property tax levy rate of that annexing taxing district for the preceding year. [1973 1st ex.s. c 195 § 107; 1971 ex.s. c 288 § 22.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Savings—Severability—1971 ex.s. c 288: See notes following RCW 84.40.030.

84.55.040 Increase in statutory dollar rate limitation. If by reason of the operation of RCW 84.52.043 and RCW 84.52.050, as now or hereafter amended the statutory dollar rate limitation applicable to the levy by a taxing district has been increased over the statutory millage limitation applicable to such taxing district's levy in the preceding year, the limitation on the dollar rate amount of a levy provided for in this chapter shall be increased by multiplying the otherwise dollar limitation by a fraction, the numerator of which is the increased dollar limitation and the denominator of which is the dollar limitation for the prior year. [1973 1st ex.s. c 195 § 108; 1971 ex.s. c 288 § 23.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Savings—Severability——1971 ex.s. c 288: See notes following RCW 84.40.030.

84.55.050 Election to authorize increase in regular property tax levy—Procedure. Subject to any otherwise applicable statutory dollar rate limitations, regular property taxes may be levied by or for a taxing district in an amount exceeding the limitations provided for in RCW 84.55.010 through 84.55.040 if such levy is authorized by a proposition approved by a majority of the voters of the taxing district voting on the proposition at a general election held within the district or at a special election within the taxing district called by the district for the purpose of submitting such proposition to the voters. Any election held pursuant to this section shall be held not more than twelve months prior to the date on which the proposed levy is to be made. The ballot of

the proposition shall state the dollar rate proposed. After a levy authorized pursuant to this section is made, the dollar amount of such levy shall be used for the purpose of computing the limitations for subsequent levies provided for in this chapter. [1973 1st ex.s. c 195 § 109; 1971 ex.s. c 288 § 24.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Savings—Severability—1971 ex.s. c 288: See notes following RCW 84.40.030.

Chapter 84.56 COLLECTION OF TAXES

	COLLECTION OF TAXES
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84.56.430	Relisting and relevy of tax adjudged void.

84.56.010 Warrant authorizing collection of taxes. On or before the first Monday in January next succeeding the date of levy of taxes the county auditor shall issue to the county treasurer his warrant authorizing the collection of taxes listed on the tax rolls of his county as certified by the county assessor for such assessment year, and said rolls shall be preserved as a public record in the office of the county treasurer. The amount of said taxes levied and extended upon said rolls shall be charged to the treasurer in an account to be designated as treasurer's "Tax roll account" for and said rolls with the warrants for collection shall be full and sufficient authority for the county treasurer to receive and collect all taxes therein levied: Provided, That the county treasurer shall in no case collect such taxes or issue receipts for the same or enter payment or satisfaction of such taxes upon said assessment rolls before the fifteenth day of February following. [1965 ex.s. c 7 § 2; 1961 c 15 § 84.56.010. Prior: 1935 c 30 § 1; 1925 ex.s. c 130 § 82; RRS § 11243; prior: 1890 p 561 § 83.]

84.56.020 Taxes collected by treasurer—Dates of delinquency——Allocation of interest, costs. The county treasurer shall be the receiver and collector of all taxes extended upon the tax rolls of the county, whether levied for state, county, school, bridge, road, municipal or other purposes, and also of all fines, forfeitures or penalties received by any person or officer for the use of his county. All taxes upon real and personal property made payable by the provisions of this title shall be due and payable to the treasurer as aforesaid on or before the thirtieth day of April in each year, after which date they shall become delinquent, and interest at the rate of eight percent per annum shall be charged upon such unpaid taxes and upon unpaid personal property taxes from the date of delinquency until paid: Provided, That when the total amount of tax on any lot, block or tract of real property payable by one person is ten dollars or more, and if one-half of such tax be paid on or before the said thirtieth day of April, then the time for payment of the remainder thereof shall be extended and said remainder shall be due and payable on or before the thirty-first day of October following, after which date such remaining one-half shall become delinquent, and interest at the rate of eight percent per annum shall be charged upon said remainder from the date of delinquency until paid: Provided, further, That when the total amount of personal property taxes falling due in any year, payable by one person, is ten dollars or more, and if one-half of such taxes be paid on or before said thirtieth day of April then the time for payment of the remainder thereof shall be extended and said remainder shall be due and payable on or before the thirty-first day of October following, after which date such remaining one-half shall become delinquent, and interest at the rate of eight percent per annum shall be charged upon said remainder from the date of delinquency until paid. All collections of interest on delinquent taxes shall be credited to the county current expense fund; but the cost of foreclosure and sale of real property, and the fees and costs of distraint and sale of personal property, for delinquent taxes, shall, when collected, be credited to the operation and maintenance fund of the county treasurer prosecuting the foreclosure or distraint or sale; and shall be used by the county treasurer as a revolving fund to defray the cost of further foreclosure, distraint and sale for delinquent taxes without regard to budget limitations. [1974 1st ex.s. c 196 § 1; 1974 1st ex.s. c 116 § 1; 1971 ex.s. c 288 § 3; 1969 ex.s. c 216 § 3; 1961 c 15 § 84.56.020. Prior: 1949 c 21 § 1; 1935 c 30 § 2; 1931 c 113 § 1; 1925 ex.s. c 130 § 83; Rem. Supp. 1949 § 11244; prior: 1917 c 141 § 1; 1899 c 141 § 6; 1897 c 71 § 68; 1895 c 176 § 14; 1893 c 124 § 69; 1890 p 561 § 84; Code 1881 § 2892. Formerly RCW 84.56.020 and 84.56.030.]

Severability——1974 1st ex.s. c 196: "If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1974 1st ex.s. c 196 § 9.]

Savings—Severability——1971 ex.s. c 288: See notes following RCW 84.40.030.

Advance deposit of taxes on certain platted property: RCW 58.08.040.

84.56.050 Treasurer's duties on receiving rolls— Notice of taxes due. On receiving the tax rolls the treasurer shall post all real and personal property taxes from said rolls to the treasurer's tax segregation register, and shall carry forward to the current tax rolls, or if he so elects to a separate card or other record of delinquencies, a memorandum of all delinquent taxes on each and every description of property, and enter the same opposite or under the property upon which the said taxes are delinquent, in a space provided for that purpose, showing the amounts for each year. The treasurer shall notify each taxpayer in his county, at the expense of the county, of the amount of his real and personal property, and the total amount of tax due on the same; and the treasurer shall either have printed on said notice the name of each tax and the levy made on the same, or shall during the month of February publish once in a newspaper having general circulation in the county a listing of the levies made in the respective taxing districts and shall upon request furnish such a listing to any one requesting the same; and the county treasurer shall be the sole collector of all delinquent taxes and all other taxes due and collectible on the tax rolls of the county: Provided, That the term "taxpayer" as used in this section shall mean any person charged, or whose property is charged, with property tax; and the person to be notified is that person whose name appears on the tax roll herein mentioned: Provided, further, That if no name so appears the person to be notified is that person shown by the treasurer's tax rolls or duplicate tax receipts of any preceding year as the payer of the tax last paid on the property in question. [1963 c 94 § 1; 1961 c 15 § 84.56.050. Prior: 1941 c 32 § 1; 1939 c 206 § 41; 1937 c 121 § 2; 1925 ex.s. c 130 § 84; Rem. Supp. 1941 § 11245; prior: 1897 c 71 § 69; 1893 c 124 § 70; 1890 p 561 § 85; Code 1881 §§ 2894, 2895.]

84.56.060 Tax receipts——Current tax only may be paid——Collection register. The county treasurer upon receiving any tax, shall give to the person paying the same a receipt therefor, specifying therein the land, city or town lot, or other real and personal property on which the tax so paid was levied according to its description on the treasurer's tax roll and the year for which the tax was levied. The owner or owners of property against which there are delinquent taxes, shall have the right to pay the current tax without paying any delinquent taxes there may be against said property: Provided, however, That in issuing a receipt for such current tax the county treasurer shall endorse upon the face of such receipt a memorandum of all delinquent taxes against the property therein described, showing the year for which said tax is delinquent and the amount of delinquent tax for each and every year. Such receipts shall be numbered consecutively for such year and such numbers and amount of taxes paid shall be immediately entered upon the treasurer's tax roll opposite or under each and every piece of property therein for which such receipt was given; it shall contain the name of the party paying, with the amount and date of payment and the description of the property upon which the tax is paid. Such receipt shall be made out with a stub, which shall be a summary of the receipt. He shall post such collections into his cash or collection register, provided for that purpose, to thus keep an accurate account not only of the gross amount of collections, but also the amount collected upon the consolidated fund and upon each and every separate fund. The treasurer shall also keep a separate register for the purpose of entering therein all collections made on account of delinquent taxes: Provided further, That the treasurer shall be deemed to have complied with the receipt requirement of this section if he shall establish a procedure whereby notice to any person charged with tax is given by mail and which provides each taxpayer with a copy or stub of the tax statement containing all of the information as required on a receipt for payment of the taxes due. [1971 ex.s. c 35 § 1; 1961 c 15 § 84.56-.060. Prior: 1925 ex.s. c 130 § 85; RRS § 11246; prior: 1897 c 71 § 70; 1893 c 124 § 71; 1890 p 561 § 86; Code 1881 § 2899.]

84.56.070 Personal property——Distraint and sale, notice, property incapable of manual delivery, property about to be removed or disposed of. On the fifteenth day of February succeeding the levy of taxes, the county treasurer shall proceed to collect all personal property taxes. He shall give notice by mail to all persons charged with personal property taxes, and if such taxes are not paid before they become delinquent, he shall forthwith proceed to collect the same. In the event that he is unable to collect the same when due, he shall prepare papers in distraint, which shall contain a description of the personal property, the amount of taxes, the amount of the accrued interest at the rate provided by law from the date of delinquency, and the name of the owner or reputed owner, and he shall without demand or notice distrain sufficient goods and chattels belonging to the person charged with such taxes to pay the same, with interest at the rate provided by law from the date of delinquency, together with all accruing costs, and shall proceed to advertise the same by posting written notices in three public places in the county in which such property has been distrained, one of which places shall be at the county court house, such notice to state the time when and place where such property will be sold. The county treasurer, or his deputy, shall tax the same fees for making the distraint and sale of goods and chattels for the payment of taxes as are allowed by law to sheriffs for making levy and sale of property on execution; traveling fees to be computed from the county seat of the county to the place of making distraint. If the taxes for which such property is distrained, and the interest and costs accruing thereon, are not paid before the date appointed for such sale, which

shall be not less than ten days after the taking of such property, such treasurer shall proceed to sell such property at public auction, or so much thereof as shall be sufficient to pay such taxes, with interest and costs, and if there be any overplus of money arising from the sale of any personal property, the treasurer shall pay such overplus to the owner of the property so sold or to his legal representative: Provided, That whenever it shall become necessary to distrain any standing timber owned separately from the ownership of the land upon which the same may stand, or any fish trap, pound net, reef net, set net or drag seine fishing location, or any other personal property as the treasurer shall determine to be incapable or reasonably impracticable of manual delivery, it shall be deemed to have been distrained and taken into possession when the said treasurer shall have, at least thirty days before the date fixed for the sale thereof, filed with the auditor of the county wherein such property is located a notice in writing reciting that he has distrained such property, describing it, giving the name of the owner or reputed owner, the amount of the tax due, with interest, and the time and place of sale; a copy of said notice shall also be sent to the owner or reputed owner at his last known address, by registered letter at least thirty days prior to the date of sale: And provided further, That if the county treasurer has reasonable grounds to believe that any personal property upon which taxes have been levied, but not paid, is about to be removed from the county where the same has been assessed, or is about to be destroyed, sold or disposed of, the county treasurer may demand such taxes, without the notice provided for in this section, and if necessary may forthwith distrain sufficient goods and chattels to pay the same. [1961 c 15 § 84.56.070. Prior: 1949 c 21 § 2; 1935 c 30 § 4; 1933 c 33 § 1; 1925 ex.s. c 130 § 86; Rem. Supp. 1949 § 11247; prior: 1915 c 137 § 1; 1911 c 24 § 2; 1899 c 141 § 7; 1897 c 71 § 71; 1895 c 176 § 15; 1893 c 124 § 72; 1890 p 561 § 87; Code 1881 § 2903. Formerly RCW 84.56.070, 84.56.080 and 84.56.100.]

84.56.090 Distraint and sale of property about to be removed or dissipated——Computation of taxes, entry on rolls, tax liens. Whenever in the judgment of the assessor or the county treasurer personal property is being removed or is about to be removed without the limits of the state, or is being dissipated or about to be dissipated, the treasurer shall immediately prepare papers in distraint, which shall contain a description of the personal property being or about to be removed or dissipated, the amount of the tax, the amount of accrued interest at the rate provided by law from the date of delinquency, and the name of the owner or reputed owner, and he shall without demand or notice distrain sufficient goods and chattels belonging to the person charged with such taxes to pay the same with interest at the rate provided by law from the date of delinquency, together with all accruing costs, and shall advertise and sell said property as provided in RCW 84.56.070.

If said personal property is being removed or is about to be removed from the limits of the state, is being dissipated or about to be dissipated at any time subsequent to the first day of January in any year, and prior to the levy of taxes thereon, the taxes upon such property so distrained shall be computed upon the rate of levy for state, county and local purposes for the preceding year; and all taxes collected in advance of levy under this section and RCW 84.56.120, together with the name of the owner and a brief description of the property assessed shall be entered forthwith by the county treasurer upon the personal property tax rolls of such preceding year, and all collections thereon shall be considered and treated in all respects, and without recourse by either the owner or any taxing unit, as collections for such preceding year. Property on which taxes are thus collected shall thereupon become discharged from the lien of any taxes that may thereafter be levied in the year in which payment or collection is made.

Whenever property has been removed from the county wherein it has been assessed, on which the taxes have not been paid, then the county treasurer, or his deputy, shall have the same power to distrain and sell said property for the satisfaction of said taxes as he would have if said property were situated in the county in which the property was taxed, and in addition thereto said treasurer, or his deputy, in the distraint and sale of property for the payment of taxes, shall have the same powers as are now by law given to the sheriff in making levy and sale of property on execution. [1961 c 15 § 84.56.090. Prior: 1949 c 21 § 3; 1939 c 206 § 43; 1937 c 20 § 1; 1925 ex.s. c 130 § 89; Rem. Supp. 1949 § 11250; prior: 1907 c 29 § 1. Formerly RCW 84.56.090, 84.56.110, 84.56.130 and 84.56.140.]

84.56.120 Removal of property from state after assessment without paying tax. After personal property has been assessed, it shall be unlawful for any person to remove the same from the state until taxes and interest are paid, or until notice has been given to the county treasurer describing the property to be removed and in case of public sales of personal property, a list of the property desired to be sold shall be sent to the treasurer, and no property shall be sold at such sale until the tax has been paid, the tax to be computed upon the consolidated tax levy for the previous year. Any person violating the provisions of this section shall be guilty of a misdemeanor. [1961 c 15 § 84.56.120. Prior: 1925 ex.s. c 130 § 88; RRS § 11249; prior: 1907 c 29 § 2.]

84.56.150 Removal of personalty—Certification of tax by treasurer. If any person, firm or corporation shall remove from one county to another in this state personal property which has been assessed in the former county for a tax which is unpaid at the time of such removal, the treasurer of the county from which the property is removed shall certify to the treasurer of the county to which the property has been removed a statement of the tax together with all delinquencies and penalties. [1961 c 15 § 84.56.150. Prior: 1925 ex.s. c 130 § 90; RRS § 11251; prior: 1899 c 32 § 1.]

84.56.160 Certification between counties. The treasurer of any county of this state shall have the power to certify a statement of taxes and delinquencies of any person, firm, company or corporation, or of any tax on personal property together with all penalties and delinquencies, which statement shall be under seal and contain a transcript of the warrant of collection and so much of the tax roll as shall affect the person, firm, company or corporation or personal property to the treasurer of any county of this state, wherein any such person, firm, company or corporation has any real or personal property. [1961 c 15 § 84.56.160. Prior: 1925 ex.s. c 130 § 91; RRS § 11252; prior: 1899 c 32 § 2.]

84.56.170 Collection of certified taxes—Remittance. The treasurer of any county of this state receiving the certified statement provided for in RCW 84.56.150 and 84.56.160, shall have the same power to collect the taxes, penalties and delinquencies so certified as he has to collect the personal taxes levied on personal property in his own county, and as soon as the said taxes are collected they shall be remitted, less the cost of collecting same, to the treasurer of the county to which said taxes belong, by the treasurer collecting them, and he shall return a certified copy of the certified statement to the auditor of the county to which the taxes belong, together with a certified statement of the amount remitted to the said treasurer. [1961 c 15 § 84.56.170. Prior: 1925 ex.s. c 130 § 92; RRS § 11253; prior: 1899 c 32 § 3.]

84.56.180 Transient trader, taxation of merchandise of. Whenever any person, firm or corporation, shall, subsequent to the first day of January of any year, bring or send into any county from outside the state any stock of goods or merchandise to be sold or disposed of in a place of business temporarily occupied for their sale, without the intention of engaging in permanent trade in such place, the owner, consignee or person in charge of the said goods or merchandise shall immediately notify the county assessor, and thereupon the assessor shall at once proceed to value the said stock of goods and merchandise at its true value, and upon one hundred percent of such valuation the said owner, consignee or person in charge shall pay to the collector of taxes a tax at the rate assessed for state, county and local purposes in the taxing district in the year then current. And it shall not be lawful to sell or dispose of any such goods or merchandise as aforesaid in such taxing district until the assessor shall have been so notified as aforesaid and the tax assessed thereon paid to the collector. Every person, firm or corporation bringing into any county of this state from outside the state any goods or merchandise after the first day of January shall be deemed subject to the provisions of this section.

This section shall not apply to goods or merchandise consigned to a person for sale at such person's permanent place of business within this state, if such person is required to list such goods or merchandise pursuant to RCW 84.40.185. [1973 1st ex.s. c 195 § 110; 1969 ex.s. c 124 § 5; 1961 c 15 § 84.56.180. Prior: 1939 c 206 § 46; 1925 ex.s. c 130 § 105; RRS § 11266; prior: 1899 c 141 § 12; 1897 c 71 § 84.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Effective date—Savings—1969 ex.s. c 124: See notes following

Effective date—Savings—1969 ex.s. c 124: See notes following RCW 84.36.300.

84.56.190 Penalty for failure to notify assessor or pay tax. In case any such owner, consignee or person in charge of such stock of goods and merchandise as is mentioned in RCW 84.56.180, shall fail or neglect to notify the proper assessor, or to pay the said tax as herein required, or shall proceed to sell or dispose of such stock, or any portion thereof, before the payment of the tax levied on account thereof, the owner of such goods or merchandise shall forfeit to the county for the benefit of the taxing districts entitled to said tax, a sum equal to twice the amount of tax assessable as aforesaid on account of such stock. Such forfeiture may be recovered in the same manner as delinquent personal property tax in any court having jurisdiction, to the amount thereof, and in such action the said penalty shall be preferred above all other debts or claims. Any mistake in the name of the owner of the said goods or merchandise shall not affect the right to recover such penalty. [1961 c 15 § 84.56.190. Prior: 1925 ex.s. c 130 § 106; RRS § 11267; prior: 1897 c 71 § 85.]

84.56.200 Removal of timber or improvements on which tax is delinquent—Penalty. It shall be unlawful for any person, firm or corporation to remove any timber from timbered lands, no portion of which is occupied for farming purposes by the owner thereof, or to remove any building or improvements from lands, upon which taxes are delinquent until the taxes thereon have been paid.

Any person violating the provisions of this section shall be guilty of a gross misdemeanor. [1961 c 15 § 84-.56.200. Prior: 1925 ex.s. c 130 § 11; RRS § 11115.]

84.56.210 Severance of standing timber assessed as realty——Timber tax may be collected as personalty tax. Whenever standing timber which has been assessed as real estate is severed from the land as part of which it was so assessed, it may be considered by the county assessor as personal property, and the county treasurer shall thereafter be entitled to pursue all of the rights and remedies provided by law for the collection of personal property taxes in the collection of taxes levied against such timber: Provided, That whenever the county assessor elects to treat severed timber as personalty under the provisions of this section, he shall immediately give notice by mail to the person or persons charged with the tax of the fact of his election, and the amount of tax standing against the timber. [1961 c 15 § 84.56.210. Prior: 1939 c 206 § 42; 1929 c 70 § 1; RRS § 11247-1.

84.56.220 Lien of personalty tax follows insurance. In the event of the destruction of personal property by fire after the date of delinquency of any year, the lien of the personal property tax shall attach to and follow any insurance that may be upon said property and the insurer shall pay to the county treasurer from the said insurance money all taxes, interest and costs that may be

due, and or are a lien against the identical property so destroyed. [1961 c 15 § 84.56.220. Prior: 1935 c 30 § 5; 1925 ex.s. c 130 § 87; RRS § 11248; prior: 1921 c 117 § 1; 1911 c 24 § 3.]

84.56.230 Monthly distribution of taxes collected. On the first day of each month the county treasurer shall distribute pro rata, according to the rate of levy for each fund, the amount collected as consolidated tax during the preceding month, and shall certify the same to the county auditor: Provided, however, That the county treasurer, at his option, may distribute the total amount of such taxes collected according to the ratio that the levy of taxes made for each taxing district in the county bears to such total amount collected. On or before the tenth day of each month the county treasurer shall turn over to the respective city treasurers the cities' pro rata share of all taxes collected for the previous month and take receipts therefor in duplicate, and shall certify to the city comptroller or other accounting officer of each such city the amount of such taxes so collected and turned over, and shall deliver with such certificate one copy of the receipt of the city treasurer therefor. [1973 1st ex.s. c 43 § 1; 1961 c 15 § 84.56.230. Prior: 1925 ex.s. c 130 § 93; RRS § 11254; prior: 1890 p 564 § 95.]

84.56.240 Cancellation of uncollectible personalty taxes. If the county treasurer is unable, for the want of goods or chattels whereupon to levy, to collect by distress or otherwise, the taxes, or any part thereof, which may have been assessed upon the personal property of any person or corporation, or an executor or administrator, guardian, receiver, accounting officer, agent or factor, such treasurer shall file with the county auditor, on the first day of January following, a list of such taxes, with an affidavit of himself or of the deputy treasurer entrusted with the collection of said taxes, stating that he had made diligent search and inquiry for goods and chattels wherewith to make such taxes, and was unable to make or collect the same. The county auditor shall deliver such list and affidavit to the board of county commissioners at their first session thereafter, and they shall cancel such taxes as they are satisfied cannot be collected. [1961 c 15 § 84.56.240. Prior: 1925 ex.s. c 130 § 94; RRS § 11255; prior: 1899 c 141 § 8; 1897 c 71 § 72; 1895 c 176 § 16; 1893 c 124 § 73; 1890 p 562 § 88.]

84.56.250 Penalty for wilful noncollection or failure to file delinquent list. If any county treasurer shall wilfully refuse or neglect to collect any taxes assessed upon personal property, where the same is collectible, or to file the delinquent list and affidavit, as herein provided, he shall be held, in his next settlement with the auditor, liable for the whole amount of such taxes uncollected, and the same shall be deducted from his salary and applied to the several funds for which they were levied. [1961 c 15 § 84.56.250. Prior: 1925 ex.s. c 130 § 95; RRS § 11256; prior: 1897 c 71 § 73; 1893 c 124 § 74; 1890 p 563 § 91.]

84.56.260 Continuing power to collect taxes. The power and duty to levy on property and collect any tax due and unpaid shall continue in and devolve upon the county treasurer and his successors in office after his return to the county auditor, and until the tax is paid; and the warrant attached to the assessment roll shall continue in force and confer authority upon the treasurer to whom the same was issued, and upon his successors in office, to collect any tax due and uncollected thereon. This section shall apply to all assessment rolls and the warrants thereto attached. [1961 c 15 § 84.56-.260. Prior: 1925 ex.s. c 130 § 96; RRS § 11257; prior: 1897 c 71 § 74; 1893 c 124 § 75.]

84.56.270 Court cancellation of personalty taxes six years delinquent. The county treasurer of any county of the state of Washington, after he has first received the approval of the board of county commissioners of such county, through a resolution duly adopted, is hereby empowered to petition the superior court in or for his county to finally cancel and completely extinguish the lien of any delinquent personal property tax which appears on the tax rolls of his county, which is more than six years delinquent, which he attests to be beyond hope of collection, and the cancellation of which will not impair the obligation of any bond issue nor be precluded by any other legal impediment that might invalidate such cancellation. The superior court shall have jurisdiction to hear any such petition and to enter such order as it shall deem proper in the premises. [1961 c 15] § 84.56.270. Prior: 1945 c 59 § 1; Rem. Supp. 1945 § 11265–1.]

84.56.280 Settlement with state for state taxes. Immediately after the last day of each month, the county treasurer shall pay over to the state treasurer the amount collected by him and credited to the various state funds, but every such payment shall be subject to correction for error discovered upon the quarterly settlement next following. The county auditor shall at the same time ascertain and report to the state auditor in writing the amounts due to the various state funds. If they are not paid to the state treasurer before the twentieth day of the month he shall make a sight draft on the county treasurer for such amount. On the first Mondays of January, April, July, and October, respectively, of each year, the county treasurer shall make full settlement with the county auditor of his receipts and collections for all purposes from the date of the last settlement up to and including the last day of the preceding month. The county auditor shall, on or before the fifteenth day of the month in which such settlement is made, notify the state auditor of the result of the quarterly settlement with the county treasurer. Should any county treasurer fail or refuse to honor the draft or make payment of the amount thereon, except for manifest error or other good and sufficient cause, he shall be guilty of nonfeasance in office and upon conviction thereof shall be punished according to law. [1961 c 15 § 84.56.280. Prior: 1955 c 113 § 2; prior: 1949 c 69 § 1, part; 1933 c 35 § 1, part; 1925 ex.s. c 130 § 97, part; Rem. Supp. 1949 § 11258, part; prior: 1899 c 141 § 9,

part; 1897 c 71 § 76, part; 1895 c 176 § 17, part; 1893 c 124 § 77, part; 1890 p 565 § 96, part; Code 1881 § 2942, part.]

84.56.290 Adjustment with state for reduced or canceled taxes. Whenever any tax shall have been heretofore, or shall be hereafter, canceled, reduced or modified in any final judicial proceeding; or whenever any tax shall have been heretofore, or shall be hereafter canceled by sale of property to any irrigation district under foreclosure proceedings for delinquent irrigation district assessments; or whenever any contracts or leases on public lands shall have been heretofore, or shall be hereafter, canceled and the tax thereon remains unpaid for a period of two years, the state auditor shall, upon receipt from the county auditor of a certified copy of the final judgment or decree canceling, reducing or modifying taxes, or of a certificate from the county treasurer of the cancellation by sale to an irrigation district, or of a certificate from the commissioner of public lands and the county treasurer of the cancellation of public land contracts or leases and nonpayment of taxes thereon, as the case may be, make corresponding entries and corrections on his records of the state's portion of reduced or canceled tax and shall notify the county auditor thereof who shall make like entries and corrections on his tax roll records.

Upon canceling taxes deemed uncollectible, the county commissioners shall notify the county auditor of such action, whereupon the county auditor shall deduct on his records the amount of such uncollectible taxes due the various state funds and shall immediately notify the state auditor of his action and of the reason therefor; which uncollectible tax shall not then nor thereafter be due or owing the various state funds and the necessary corrections shall be made by the county treasurer upon the quarterly settlement next following.

When any assessment of property is made which does not appear on the assessment list certified by the county board of equalization to the state board of equalization the county assessor shall indicate to the county auditor the assessments and the taxes due therefrom when the list is delivered to the county auditor on December 15th. The county auditor shall then notify the state auditor of the taxes due the state from the assessments which did not appear on the assessment list certified by the county board of equalization to the state board of equalization. The county treasurer shall make proper accounting to the county auditor of all sums collected as either advance tax or supplemental or omitted tax, whereupon the county auditor shall notify the state auditor of the amounts due the various state funds according to the levy used in extending such tax and those amounts shall immediately become due and owing to the various state funds, to be paid to the state treasurer in the same manner as taxes extended on the regular tax roll. [1961 c 15 § 84.56.290. Prior: 1955 c 113 § 3; prior: 1949 c 69 § 1, part; 1933 c 35 § 1, part; 1925 ex.s. c 130 § 97, part; Rem. Supp. 1949 § 11258, part; prior: 1899 c 141 § 9, part; 1897 c 71 § 76, part; 1895 c 176 § 17, part; 1893 c 124 § 77, part; 1890 p 565 § 96, part; Code 1881 § 2942, part.]

84.56.300 Annual report of collections to county auditor. On the first Monday of January of each year the county treasurer shall balance up the tax rolls in his hands and with which he stands charged on the roll accounts of the county auditor. He shall then report to the county auditor in full the amount of taxes he has collected and specify the amount collected on each fund. He shall also report the amount of taxes that remain uncollected and delinquent upon the tax rolls, which, with his collection and credits on account of errors and double assessments, should balance his roll accounts as he stands charged. He shall then report the amount of collections on account of interest since the taxes became delinquent, and as added by him to the original amounts when making such collections, and with which he is now to be charged by the auditor, such reports to be duly verified by affidavit. [1973 1st ex.s. c 45 § 1; 1961 c 15 § 84.56.300. Prior: 1925 ex.s. c 130 § 98; RRS § 11259; prior: 1899 c 141 § 10; 1897 c 71 § 77; 1895 c 176 § 18; 1893 c 124 § 78; 1890 p 565 § 99.]

84.56.310 Interested person may pay real property taxes. Any person being the owner or having an interest in an estate or claim to real property against which taxes shall have been unpaid may pay the same and satisfy the lien at any time before execution of a deed to said real property. The person or authority who shall collect or receive the same shall give a certificate that such taxes have been so paid to the person or persons entitled to demand such certificate. [1961 c 15 § 84.56-.310. Prior: 1925 ex.s. c 130 § 100; RRS § 11261; prior: 1897 c 71 § 79; 1893 c 124 § 84.]

84.56.320 Recovery by occupant or tenant paying realty taxes. When any tax on real property is paid by or collected of any occupant or tenant, or any other person, which, by agreement or otherwise, ought to have been paid by the owner, lessor or other party in interest, such occupant, tenant or other person may recover by action the amount which such owner, lessor or party in interest ought to have paid, with interest thereon at the rate of ten percent per annum, or he may retain the same from any rent due or accruing from him to such owner or lessor for real property on which such tax is so paid; and the same shall, until paid, constitute a lien upon such real property. [1961 c 15 § 84.56.320. Prior: 1925 ex.s. c 130 § 102; RRS § 11263; prior: 1897 c 71 § 81; 1893 c 124 § 86; 1890 p 583 § 133.]

84.56.330 Payment by mortgagee or other lien holder. Any person who has a lien by mortgage or otherwise, upon any real property upon which any taxes have not been paid, may pay such taxes, and the interest, penalty and costs thereon; and the receipt of the county treasurer or other collecting official shall constitute an additional lien upon such land, to the amount therein stated, and the amount so paid and the interest thereon at the rate specified in the mortgage or other instrument shall be collectible with, or as a part of, and in the same manner as the amount secured by the original lien: *Provided*, That the person paying such taxes shall pay the same as mortgagee or other lien holder

and shall procure the receipt of the county treasurer therefor, showing the mortgage or other lien relationship of the person paying such taxes, and the same shall have been recorded with the county auditor of the county wherein the said real estate is situated, within ten days after the payment of such taxes and the issuance of such receipt. It shall be the duty of any treasurer issuing such receipt to make notation thereon of the lien relationship claim of the person paying such taxes. It shall be the duty of the county auditor in such cases to index and record such receipts in the same manner as provided for the recording of liens on real estate, upon the payment to the county auditor of the sum of fifty cents by the person presenting the same for recording: And provided further, That in the event the above provision be not complied with, the lien created by any such payment shall be subordinate to the liens of all mortgages or encumbrances upon such real property, which are senior to the mortgage or other lien of the person so making such payment. [1961 c 15 § 84-.56.330. Prior: 1933 c 171 § 1; RRS § 11263-1.]

84.56.340 Payment on part of tract or on undivided interest—Division. Any person desiring to pay taxes upon any part or parts of real property heretofore or hereafter assessed as one parcel, or tract, may do so by applying to the county assessor, who must carefully investigate and ascertain the relative or proportionate value said part bears to the whole tract assessed, on which basis the assessment must be divided, and the assessor shall forthwith certify such proportionate value to the county treasurer: Provided, That excepting when property is being acquired for public use no segregation of property for tax purposes shall be made unless all delinquent taxes and assessments on the entire tract have been paid in full: And provided further, That where the assessed valuation of the tract to be divided exceeds two thousand dollars a notice by registered mail must be given by the assessor to the several owners interested in said tract, if known, and if no protest against said division be filed with the county assessor within twenty days from date of notice, the county assessor shall duly certify the proportionate value to the county treasurer. The county treasurer, upon receipt of certification, shall duly accept payment and issue receipt on the apportionment certified by the county assessor. In cases where protest is filed to said division appeal shall be made to the county commissioners at their next regular session for final division, and the county treasurer shall accept and receipt for said taxes as determined and ordered by county commissioners. Any person desiring to pay on an undivided interest in any real property may do so by paying to the county treasurer a sum equal to such proportion of the entire taxes charged on the entire tract as interest paid on bears to the whole. [1971 ex.s. c 48 § 1; 1961 c 15 § 84-.56.340. Prior: 1939 c 206 § 44; 1933 c 171 § 2; 1925 ex.s. c 130 § 103; RRS § 11264; prior: 1899 c 141 § 11; 1897 c 71 § 82; 1893 c 124 § 87; 1890 p 583 § 134. Formerly RCW 84.56.340 and 84.56.350.]

84.56.360 Separate ownership of improvements—Separate payment authorized. In any case where buildings, structures or improvements are held in separate ownership from the fee as a part of which they have been assessed for the purpose of taxation, any person desiring to pay separately the tax upon the buildings, structures or improvements may do so under the provisions of this section, RCW 84.56.370 and 84.56.380. [1961 c 15 § 84.56.360. Prior: 1939 c 155 § 1; RRS § 11264–1.]

84.56.370 Separate ownership of improvements— Procedure for segregation of improvement tax. Such person may apply to the county assessor for a certificate showing the total assessed value of the land together with all buildings, structures or improvements located thereon and the assessed value of the building, structure or improvement the tax upon which the applicant desires to pay. It shall be the duty of the county assessor to issue such certificate of segregation upon written application accompanied by an affidavit attesting to the fact of separate ownership of land and improvements. Upon presentation of such certificate of segregation to the county treasurer, that officer shall segregate the total tax in accordance therewith and accept and receipt for the payment of that proportion of total tax which is shown to be due against any building, structure or improvement upon which the applicant desires to pay. [1961 c 15 § 84.56.370. Prior: 1939 c 155 § 2; RRS § 11264-2.]

84.56.380 Separate ownership of improvements—Segregation or payment not to release lien. A segregation or payment under RCW 84.56.360 and 84.56.370 shall not release the land or the building, structure or improvement paid on from any tax lien to which it would otherwise be subject. [1961 c 15 § 84.56.380. Prior: 1939 c 155 § 3; RRS § 11264–3.]

84.56.390 Treasurer's record of false or erroneous listing to board of equalization. If the county treasurer has reason to believe or is informed that any person has given to the county assessor a false statement of his personal property, or that the county assessor has not returned the full amount of personal property required to be listed in his county, or has omitted or made erroneous return of any property which is by law subject to taxation, or if it comes to his knowledge that there is personal property which has not been listed for taxation for the current year, he shall prepare a record setting out the facts with reference thereto and file such record with the county board of equalization. The county board of equalization shall reconvene in June on a day fixed by the board for the purpose of considering such matters as appear in the record filed by the treasurer and may issue compulsory process and require the attendance of any person having knowledge of the articles or value of the property erroneously or fraudulently returned, and examine such person on oath in relation to the statement or return of assessment, and the board shall in all such cases notify every person affected before making a finding, so that he may have an opportunity of showing that his statement or the return of the assessor is correct. [1965 c 93 § 1; 1961 c 15 § 84.56.390. Prior: 1955 c 112 § 2; prior: 1925 ex.s. c 130 § 107, part; RRS § 11268, part; prior: 1915 c 122 § 2, part; 1897 c 71 § 86, part; 1895 c 176 § 22, part; 1893 c 124 § 89, part.]

84.56.400 Treasurer's record of manifest errors in listing—June meeting of board of equalization-Cancellation or correction of assessments——Consideration by board. The county treasurer shall also make and file with the county board of equalization a record, setting forth the facts relating to such manifest errors in description, double assessments, clerical errors in extending the rolls, and such manifest errors in the listing of property which do not involve a revaluation of property, such as the assessment of property exempted by law from taxation or the failure to deduct the exemption allowed by law to the head of a family, as shall come to his attention after the rolls have been turned over to him for collection. The said record shall also set forth by legal description all property belonging exclusively to the state, any county or any municipal corporation whose property is exempt from taxation, upon which there remains, according to the tax roll, any unpaid taxes.

The county board of equalization at its meeting in June shall consider such matters as appear in the record filed with it by the county treasurer, and shall only correct such matters as are set forth in such record, but it shall have no power to change or alter the assessment of any person, or change the aggregate value of the taxable property of the county, except insofar as it is necessary to correct the errors hereinbefore mentioned: Provided, That the board shall cancel all unpaid taxes upon property which belongs exclusively to the state, any county or municipal corporation. The board shall make findings of the facts upon which it bases its decision on all matters submitted to it, and when so made the assessment and levy shall have the same force as if made in the first instance, and the county treasurer shall proceed to collect the taxes due on the rolls as modified.

The board at its June meeting shall consider only matters referred to it by the records of the county treasurer or county assessor under this section and RCW 84.56.390.

The county assessor may cancel or correct assessments which are erroneous due to manifest errors in description, double assessments, clerical errors in extending the rolls, and such manifest errors in the listing of the property which do not involve a revaluation of property. When the county assessor cancels or corrects an assessment he shall send a notice to the taxpayer by registered mail advising the taxpayer that the action of the county assessor is not final, and shall be considered at the June meeting of the county board of equalization, and that such notice shall constitute legal notice of such fact, and a copy of the notice shall be sent to the county treasurer as his authority for correcting the current

tax roll. When the county assessor cancels or corrects an assessment, he shall prepare and file a record of such action with the county board of equalization, setting forth therein the facts relating to such manifest error.

The county board of equalization at its meeting in June shall consider such matters as appear in the record filed with it by the county assessor and shall determine whether the action of the county assessor was justified, and shall make findings of facts upon which it bases its decision on all matters submitted to it. If the county board of equalization finds that the action of the assessor was not correct, it shall issue a supplementary roll including such corrections as are necessary, and the assessment and levy shall have the same force and effect as if made in the first instance, and the county treasurer shall proceed to collect the taxes due on the supplementary roll. [1970 ex.s. c 55 § 13; 1965 c 93 § 2; 1961 c 15 § 84.56.400. Prior: 1955 c 112 § 3; prior: 1925 ex.s. c 130 § 107, part; RRS § 11268, part; prior: 1915 c 122 § 2, part; 1897 c 71 § 86, part; 1895 c 176 § 22, part; 1893 c 124 § 89, part.]

Effective date—1970 ex.s. c 55: The effective date of the 1970 amendment to this section was July 1, 1970, see note following RCW 84.36.050.

84.56.430 Relisting and relevy of tax adjudged void. If any tax or portion of any tax heretofore or hereafter levied on any property liable to taxation is prevented from being collected for any year or years, by reason of any erroneous proceeding connected with either the assessment, listing, equalization, levying or collection thereof, or failure of any taxing, assessing or equalizing officer or board to give notice of any hearing or proceeding connected therewith, or, if any such tax or any portion of any such tax heretofore or hereafter levied has heretofore or is hereafter recovered back after payment by reason of any such erroneous proceedings, the amount of such tax or portion of such tax which should have been paid upon such property except for such erroneous proceeding, shall be added to the tax levied on such property for the year next succeeding the entry of final judgment adjudging such tax or portion of tax to have been void. If any tax or portion of a tax levied against any property for any year has been, or is hereafter adjudged void because of any such erroneous proceeding as hereinbefore set forth, the county and state officers authorized to levy and assess taxes on said property shall proceed, in the year next succeeding, to relist and reassess said property and to reequalize such assessment, and to relevy and collect the taxes thereon as of the year that said void tax or portion of tax was levied, in the same manner, and with the same effect as though no part of said void tax had ever been levied or assessed upon said property: Provided, That such tax as reassessed and relevied shall be figured and determined at the same tax-rate as such erroneous tax was or should have been figured and determined, and in paying the tax so reassessed and relevied the taxpayer shall be credited with the amount of any taxes paid upon property retaxed for the year or years for which the reassessment is made. [1961 c 15 § 84.56.430. Prior: 1927 c 290 § 1; 1925 ex.s. c 130 § 108; RRS § 11269; prior:

1897 c 71 § 87; 1893 c 124 § 90. Formerly RCW 84.24.080.]



84.60.050

Chapter 84.60 LIEN OF TAXES

Sections 84.60.010 Priority of tax lien. 84.60.020 Time of attachment of tax liens. 84.60.040 Charging personalty tax against realty. Acquisition by governmental unit of property subject to 84.60.050 tax lien or placement under agreement or order of immediate possession or use-Effect. Acquisition by governmental unit of property subject to 84.60.070 tax lien or placement under agreement or order of immediate possession or use--Segregation of taxes if only part of parcel required.

84.60.010 Priority of tax lien. All taxes and levies which may hereafter be lawfully imposed or assessed shall be and they are hereby declared to be a lien respectively upon the real and personal property upon which they may hereafter be imposed or assessed, which liens shall include all charges and expenses of and concerning the said taxes which, by the provisions of this title, are directed to be made. The said lien shall have priority to and shall be fully paid and satisfied before any recognizance, mortgage, judgment, debt, obligation or responsibility to or with which said real and personal property may become charged or liable. [1969 ex.s. c 251 § 1; 1961 c 15 § 84.60.010. Prior: 1925 ex.s. c 130 § 99; RRS § 11260; prior: 1897 c 71 § 78; 1895 c 176 § 19; 1893 c 124 § 79; 1890 p 584 § 135.]

84.60.020 Time of attachment of tax liens. The taxes assessed upon real property shall be a lien thereon from and including the first day of January in the year in which they are levied until the same are paid, but as between the grantor and the grantee of any real property, and as between the vendor and the purchaser of any real property, when there is no express agreement as to payment of the taxes thereon due and payable in the calendar year of the sale or the contract to sell, the grantor or vendor shall be liable for the same proportion of such taxes as the part of the calendar year prior to the day of the sale or the contract to sell bears to the whole of such calendar year, and the grantee or purchaser shall be liable for the remainder of such taxes and subsequent taxes. The taxes assessed upon each item of personal property assessed shall be a lien upon such personal property from and after the date upon which the same is listed with and valued by the county assessor, and no sale or transfer of such personal property shall in any way affect the lien for such taxes upon such property. The taxes assessed upon personal property shall be a lien upon each item of personal property of the person assessed, distrained by the treasurer as provided in RCW 84.56.070, from and after the date of the distraint and no sale or transfer of such personal property so distrained shall in any way affect the lien for such taxes upon such property. The taxes assessed upon personal property shall be a lien upon the real property of the person assessed, selected by the county treasurer and designated and charged upon the tax rolls as provided in RCW 84.60.040, from and after the date of such selection and charge and no sale or transfer of such real property so selected and charged shall in any way affect the lien for such personal property taxes

upon such property. [1961 c 15 § 84.60.020. Prior: 1943 c 34 § 1; 1939 c 206 § 45; 1935 c 30 § 7; 1925 ex.s. c 130 § 104; Rem. Supp. 1943 § 11265; prior: 1903 c 59 § 3; 1897 c 71 § 83; 1895 c 176 § 21; 1893 c 124 § 88. Formerly RCW 84.60.020 and 84.60.030.]

84.60.040 Charging personalty tax against realty. When it becomes necessary, in the opinion of the county treasurer, to charge the tax on personal property against real property, in order that such personal property tax may be collected, such county treasurer shall select for that purpose some particular tract or lots of real property owned by the person owing such personal property tax, and in his tax roll and certificate of delinquency shall designate the particular tract or lots of real property against which such personal property tax is charged, and such real property shall be chargeable therewith. [1961 c 15 § 84.60.040. Prior: 1925 ex.s. c 130 § 112, part; RRS § 11273, part; prior: 1897 c 71 § 93, part; 1893 c 124 § 97, part.]

84.60.050 Acquisition by governmental unit of property subject to tax lien or placement under agreement or order of immediate possession or use—Effect. (1) When real property is acquired by purchase or condemnation by the state of Washington, any county or municipal corporation or is placed under a recorded agreement for immediate possession and use or an order of immediate possession and use pursuant to RCW 8.04.090, such property shall continue to be subject to the tax lien for the years prior to the year in which the property is so acquired or placed under such agreement or order, of any tax levied by the state, county, municipal corporation or other tax levying public body, except as is otherwise provided in RCW 84.60.070.

(2) The lien for taxes applicable to the real property being acquired or placed under immediate possession and use for the year in which such real property is so acquired or placed under immediate possession and use shall be for only the pro rata portion of taxes allocable to that portion of the year prior to the date of execution of the instrument vesting title, date of recording such agreement of immediate possession and use, date of such order of immediate possession and use, or date of judgment. No taxes levied or tax lien on such property allocable to a period subsequent to the dates identified in this subsection shall be valid and any such taxes levied shall be canceled as provided in RCW 84.56.400. In the event the owner has paid taxes allocable to that portion of the year subsequent to the dates identified in this subsection he shall be entitled to a pro rata refund of the amount paid on the property so acquired or placed under a recorded agreement or an order of immediate possession and use. If the dates identified in this subsection precede February 15th of the year in which such taxes become payable, no lien for such taxes shall be valid and any such taxes levied but not payable shall be canceled as provided in RCW 84.56.400. [1971 ex.s. c 260 § 2; 1967 ex.s. c 145 § 36; 1961 c 15 § 84-.60.050. Prior: 1957 c 277 § 1.]

Severability——1967 ex.s. c 145: See RCW 47.98.043.

Exemption of property under order of immediate possession and use: RCW 84.36.010.

84.60.070 Acquisition by governmental unit of property subject to tax lien or placement under agreement or order of immediate possession or use-Segregation of taxes if only part of parcel required. When only part of a parcel of real property is required by a public body either of the parties may require the assessor to segregate the taxes and the assessed valuation as between the portion of property so required and the remainder thereof. If the assessed valuation of the portion of the property not required exceeds the amount of all delinquent taxes and taxes payable on the entire parcel, and if the owner so elects the lien for the taxes owing and payable on all the property shall be set over to the property retained by the owner. All county assessors are hereby authorized and required to segregate taxes as provided above. [1971 ex.s. c 260 § 3; 1961 c 15 § 84-.60.070. Prior: 1957 c 277 § 3.]

Chapter 84.64 CERTIFICATES OF DELINQUENCY

	ERTIFICATES OF DELINQUENCY
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84.64.010	Determination by county commissioners as to issuance—Form of certificate.
84.64.020	Interest rate——Probative force of certificate.
84.64.030	Foreclosure—Notice and summons—Cost to be included in redemption.
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84.64.460	Easements.

84.64.010 Determination by county commissioners as to issuance—Form of certificate. On the first business day after the expiration of the eleven months after the taxes charged against any real property are delinquent, the board of county commissioners shall determine whether it will be for the best interest of the county to

carry or further carry the delinquent taxes on the books of the county or to permit certificates of delinquency for the same to be sold to any person, and should it be deemed advisable to permit the sale of certificates of delinquency they shall pass a resolution to that effect and publish a copy of the same in the next issue of the official newspaper of the county and on the first day of the month next following, the treasurer shall have the right, and it shall be his duty, upon demand and payment of the taxes and interest, to make out and issue a certificate or certificates of delinquency against such property and such certificate or certificates shall be numbered and have a stub, which shall be a summary of the certificate, and shall contain a statement.

- (1) Description of the property assessed.
- (2) Year or years for which assessed.
- (3) Amount of tax and interest due.
- (4) Name of owner, or reputed owner, if known.
- (5) Rate of interest the certificates shall bear.
- (6) The time when a deed may be had, if not sooner redeemed.

(7) A guaranty of the county or municipality to which the tax is due that if for any irregularity of the taxing officers this certificate be void, then such county or municipality will repay the holder the sum paid thereon with interest at rate of six percent per annum from the date of the issuance: Provided, That nothing herein contained shall prevent the running of interest during the said period of twelve months from the date of delinquency, at the rate of interest provided by law on delinquent taxes: Provided, further, That all certificates of delinquency sold to persons shall be registered by the county treasurer in a book provided for that purpose, in which shall also be recorded the name and address of the purchaser of each certificate of delinquency. Thereafter at any time before the expiration of three years from the original date of delinquency of any tax included in a certificate of delinquency issued to a person, the owner of the property may pay to the county treasurer the amount of taxes due for one or more subsequent years, with delinquent interest, if any, to the date of payment, and if the same shall have been paid by the holder of the certificates of delinquency the county treasurer shall forward the amount of payment or payments made by such owner to the holder of the certificate of delinquency at his registered address. The payment of taxes for such subsequent year or years shall thereby extend the time of the foreclosure of the particular certificate of delinquency one year for each subsequent year's taxes so paid. [1961 c 15 § 84.64.010. Prior: 1925 ex.s. c 130 § 113; RRS § 11274; prior: 1917 c 142 § 2; 1907 c 206 § 1; 1903 c 181 § 1; 1897 c 71 §

Private certificate holder for general taxes takes subject to local assessments: RCW 35.49.120.

84.64.020 Interest rate—Probative force of certificate. Certificates of delinquency shall bear interest from the date of issuance till redeemed, at the rate of twelve

percent per annum, and shall be sold to any person applying therefor, upon the payment of the value in principal and interest thereof: *Provided*, That when, from the failure of the taxing officers to do or perform any act in listing or assessing property, or in issuing such certificates, the same is declared void and the same is redeemed by the county or municipality issuing the same, such rate of interest shall be six percent per annum.

Certificates of delinquency shall be prima facie evidence that:

- (1) The property described was subject to taxation at the time the same was assessed;
 - (2) The property was assessed as required by law;
- (3) The taxes or assessments were not paid at any time before the issuance of the certificate;
- (4) Such certificate shall have the same force and effect as a judgment execution and sale of and against the premises included therein. [1961 c 15 § 84.64.020. Prior: 1925 ex.s. c 130 § 114; RRS § 11275; prior: 1917 c 142 § 3; 1897 c 71 § 95.]

84.64.030 Foreclosure—Notice and summons—Cost to be included in redemption. Any time after the expiration of three years from the original date of delinquency of any tax included in a certificate of delinquency, the holder of any certificate of delinquency may give notice and summons to the owner of the property described in such certificate that he will apply to the superior court of the county in which such property is situated for a judgment foreclosing the lien against the property mentioned therein. Such notice and summons shall contain:

- (1) The title of the court, the description of the property and the name of the owner thereof, if known, the name of the holder of the certificate, the date thereof, and the amount for which it was issued, the year or years for the delinquent taxes for which it was issued, the amount of all taxes paid for prior or subsequent years, and the rate of interest on said amount.
- (2) A direction to the owner summoning him to appear within sixty days after service of the notice and summons, exclusive of the day of service, and defend the action or pay the amount due, and when service is made by publication a direction to the owner, summoning him to appear within sixty days after the date of the first publication of the notice and summons, exclusive of the day of said first publication, and defend the action or pay the amount due.
- (3) A notice that, in case of failure so to do, judgment will be rendered foreclosing the lien of such taxes and costs against the land and premises named.

The notice and summons shall be subscribed by the holder of the certificate of delinquency, or by someone in his behalf, and residing within the state of Washington, and upon whom all process may be served.

A copy of said notice and summons shall be delivered to the county treasurer. Thereafter when any owner of real property or person interested therein seeks to redeem as provided in RCW 84.64.070, the treasurer

shall ascertain the amount of costs accrued in foreclosing said certificate and include said costs as a part of the redemption required to be paid. Cost incurred for a title search required by RCW 84.64.050 shall be included.

The notice and summons shall be served in the same manner as a summons in a civil action is served in the superior court. [1972 ex.s. c 84 § 1; 1961 c 15 § 84.64-.030. Prior: 1925 ex.s. c 130 § 115; RRS § 11276; prior: 1901 c 178 § 1; 1899 c 141 § 13; 1897 c 71 §§ 96, 97.]

84.64.040 Prosecuting attorney to foreclose on request. The county prosecuting attorney shall furnish to holders of certificates of delinquency, at the expense of the county, forms of applications for judgment and forms of notice and summons when the same are required, and shall prosecute to final judgment all actions brought by holders of certificates under the provisions of this chapter for the foreclosure of tax liens, when requested so to do by the holder of any certificate of delinquency: Provided, Said holder has duly paid to the clerk of the court the sum of two dollars for each action brought as per RCW 84.64.120: Provided, further, That nothing herein shall be construed to prevent said holder from employing other and additional counsel, or prosecuting said action independent of and without assistance from the prosecuting attorney, if he so desires, but in such cases, no other and further costs or charge whatever shall be allowed than the costs provided in this section and RCW 84.64.120: And provided, also, That in no event shall the county prosecuting attorney collect any fee for the services herein enumerated. [1961 c 15 § 84.64.040. Prior: 1925 ex.s. c 130 § 116; RRS § 11277; prior: 1903 c 165 § 1; 1899 c 141 § 14.]

84.64.050 Certificate to county——Foreclosure-Notice. After the expiration of five years from the date of delinquency, when any property remains on the tax rolls for which no certificate of delinquency has been issued, the county treasurer shall proceed to issue certificates of delinquency on said property to the county, and shall file said certificates when completed with the clerk of the court, and the treasurer shall thereupon, with such legal assistance as the county commissioners shall provide in counties having a population of thirty thousand or more, and with the assistance of the county prosecuting attorney in counties having a population of less than thirty thousand, proceed to foreclose in the name of the county, the tax liens embraced in such certificates, and the same proceedings shall be had as when held by an individual: Provided, That notice and summons must be served or notice given in a manner reasonably calculated to inform the owner or owners of the foreclosure action. Either (1) personal service upon the owner or owners or (2) publication once in a newspaper of general circulation, which is circulated in the area of the property and mailing of notice by certified mail to the owner or owners or, if a mailing address is unavailable, personal service upon the occupant of the property, if any, is sufficient. In addition to describing the property as the same is described on the tax rolls, the notice must include the local street address, if any. It

shall be the duty of the county treasurer to mail a copy of the published summons, within fifteen days after the first publication thereof, to the treasurer of each city or town within which any property involved in a tax foreclosure is situated, but the treasurer's failure to do so shall not affect the jurisdiction of the court nor the priority of any tax sought to be foreclosed. Said certificates of delinquency issued to the county may be issued in one general certificate in book form including all property, and the proceedings to foreclose the liens against said property may be brought in one action and all persons interested in any of the property involved in said proceedings may be made codefendants in said action, and if unknown may be therein named as unknown owners, and the publication of such notice shall be sufficient service thereof on all persons interested in the property described therein, except as provided above. The person or persons whose name or names appear on the treasurer's rolls as the owner or owners of said property shall be considered and treated as the owner or owners of said property for the purpose of this section, and if upon said treasurer's rolls it appears that the owner or owners of said property are unknown, then said property shall be proceeded against, as belonging to an unknown owner or owners, as the case may be, and all persons owning or claiming to own, or having or claiming to have an interest therein, are hereby required to take notice of said proceedings and of any and all steps thereunder: Provided, That, at least thirty days prior to the sale of the property, the treasurer shall order or conduct a title search of the property to be sold to determine the legal description of the property to be sold and the record title holder, and if the record title holder or holders differ from the person or persons whose name or names appear on the treasurer's rolls as the owner or owners, the record title holder or holders shall be considered and treated as the owner or owners of said property for the purpose of this section, and shall be entitled to the notice provided for in this section. [1972 ex.s. c 84 § 2; 1961 c 15 § 84.64-.050. Prior: 1937 c 17 § 1; 1925 ex.s. c 130 § 117; RRS § 11278; prior: 1917 c 113 § 1; 1901 c 178 § 3; 1899 c 141 § 15; 1897 c 71 § 98.]

Notice of foreclosure to be given to city treasurer: RCW 35.49.130.

84.64.060 Payment by interested person before day of sale. Any person owning an interest in lands or lots upon which judgment is prayed, as provided in this chapter, may in person or by agent pay the taxes, interest and costs due thereon to the county treasurer of the county in which the same are situated, at any time before the day of the sale; and for the amount so paid he shall have a lien on the property liable for taxes, interest and costs for which judgment is prayed; and the person or authority who shall collect or receive the same shall give a receipt for such payment, or issue to such person a certificate showing such payment. [1963 c 88 § 1; 1961 c 15 § 84.64.060. Prior: 1925 ex.s. c 130 § 118; RRS § 11279; prior: 1897 c 71 § 99.]

84.64.070 Redemption before day of sale——Redemption of property of minors or insane persons. Real property upon which certificates of delinquency have been issued under the provisions of this chapter, may be redeemed at any time before the day of the sale, by payment, in legal money of the United States, to the county treasurer of the proper county, for the benefit of the owner of the certificate of delinquency against said property, of the amount for which the certificate of delinquency was sold, together with interest at the statutory rate per annum charged on delinquent general real and personal property taxes from date of issuance of said certificate of delinquency until paid. The person redeeming such property shall also pay the amount of all taxes, interest and costs accruing after the issuance of such certificate of delinquency, and paid by the holder of said certificate of delinquency or his assignee, together with interest at the statutory rate per annum charged on delinquent general real and personal property taxes on such payment from the day the same was made. No fee shall be charged for any redemption. Tenants in common or joint tenants shall be allowed to redeem their individual interest in real property for which certificates of delinquency have been issued under the provisions of this chapter, in the manner and under the terms specified in this section for the redemption of real property other than that of insane persons and minor heirs. Any redemption made shall inure to the benefit of the person having the legal or equitable title to the property redeemed, subject, however, to the right of the person making the same to be reimbursed by the person benefited. If the real property of any minor, or any insane person, be sold for nonpayment of taxes, the same may be redeemed at any time within three years after the issuance of the tax deed upon the terms specified in this section, on the payment of interest at the statutory rate per annum charged on delinquent general real and personal property taxes on the amount for which the same was sold, from and after the date of sale, and in addition the redemptioner shall pay the reasonable value of all improvements made in good faith on the property, less the value of the use thereof, which redemption may be made by themselves or by any person in their behalf. [1963 c 88 § 2; 1961 c 15 § 84.64.070. Prior: 1925 ex.s. c 130 § 119; RRS § 11280; prior: 1917 c 142 § 4; 1899 c 141 § 17; 1897 c 71 § 102; 1895 c 176 § 25; 1893 c 124 § 121.]

84.64.080 Foreclosure proceedings—Judgment—Sale—Notice—Form of deed—Recording. The court shall examine each application for judgment foreclosing tax lien, and if defense (specifying in writing the particular cause of objection) be offered by any person interested in any of said lands or lots to the entry of judgment against the same, the court shall hear and determine the matter in a summary manner, without other pleadings, and shall pronounce judgment as the right of the case may be; or said court may, in its discretion, continue such individual cases, wherein defense is offered, to such time as may be necessary, in order to secure substantial justice to the contestants therein; but in

all other cases said court shall proceed to determine the matter in a summary manner as above specified. In all judicial proceedings of any kind for the collection of taxes, and interests and costs thereon, all amendments which by law can be made in any personal action pending in such court shall be allowed, and no assessments of property or charge for any of said taxes shall be considered illegal on account of any irregularity in the tax list or assessment rolls or on account of the assessment rolls or tax list not having been made, completed or returned within the time required by law, or on account of the property having been charged or listed in the assessment or tax lists without name, or in any other name than that of the owner, and no error or informality in the proceedings of any of the officers connected with the assessment, levying or collection of the taxes, shall vitiate or in any manner affect the tax or the assessment thereof, and any irregularities or informality in the assessment rolls or tax lists or in any of the proceedings connected with the assessment or levy of such taxes or any omission or defective act of any officer or officers connected with the assessment or levying of such taxes, may be, in the discretion of the court, corrected, supplied and made to conform to the law by the court. The court shall give judgment for such taxes, interest and costs as shall appear to be due upon the several lots or tracts described in said notice of application for judgment or complaint, and such judgment shall be a several judgment against each tract or lot or part of a tract or lot for each kind of tax included therein, including all interest and costs, and the court shall order and direct the clerk to make and enter an order for the sale of such real property against which judgment is made, or vacate and set aside the certificate of delinquency or make such other order or judgment as in the law or equity may be just. Said order shall be signed by the judge of the superior court and attested by the clerk thereof, and a certified copy of said order, together with the list of the property therein ordered sold, shall be delivered to the county treasurer, and shall be full and sufficient authority for him to proceed to sell said property for said sum as set forth in said order and to take such further steps in the matter as are provided by law. The county treasurer shall immediately after receiving the order and judgment of the court proceed to sell the property as provided in this chapter to the highest and best bidder for cash. All sales shall be made at such place on county property as the board of county commissioners may direct on Friday between the hours of 9 o'clock in the morning and 4 o'clock in the afternoon, and shall continue from day to day (Saturdays and Sundays excepted) during the same hours until all lots or tracts are sold, after first giving notice of the time, and place where such sale is to take place for ten days successively by posting notice thereof in three public places in the county, one of which shall be in the office of said treasurer. The notice shall be substantially in the following form:

TAX JUDGMENT SALE

In witness whereof, I have hereunto affixed my hand and seal this ____ day of _____, ___.

Treasurer of county.

No county officer or employee shall directly or indirectly be a purchaser of such property at such sale.

The treasurer may include in one notice any number of separate tracts or lots.

If any buildings or improvements are upon an area encompassing more than one tract or lot, the same must be advertised and sold as a single unit.

If the highest amount bid for any such separate unit tract or lot is in excess of the entire amount of the taxes and interest due upon the whole property included in the certificate of delinquency, the excess shall be refunded, on application therefor, to the record owner of the property. In the event no claim for the said excess is received by the county treasurer within three years after the date of the sale he shall at expiration of the three year period deposit such excess in the current expense fund of the county. The county treasurer shall execute to the purchaser of any piece or parcel of land a tax deed. The deed so made by the county treasurer, under the official seal of his office, shall be recorded in the same manner as other conveyances of real property, and shall vest in the grantee, his heirs and assigns the title to the property therein described, without further acknowledgment or evidence of such conveyance, and shall be substantially in the following form:

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State of Washington
State of Washington County of ss.
This indenture, made this day of, between, as treasurer of county, state of Washington, party of the first part, and, party of the second
part: Witnesseth, that, whereas, at a public sale of real property held on the day of,, pursuant to a real property tax judgment entered in the superior court in the county of on the

__ day of ____, in proceedings to

foreclose tax liens upon real property and an order of

sale duly issued by said court, _____ duly purchased in compliance with the laws of the state of Washington, the following described real property, to wit: (Here place description of real property conveyed) and that said _____ has complied with the laws of the state of Washington necessary to entitle (him, or her or them) to a deed for said real property.

Now, therefore, know ye, that, I ______, county treasurer of said county of _____, state of Washington, in consideration of the premises and by virtue of the statutes of the state of Washington, in such cases provided, do hereby grant and convey unto ____, his heirs and assigns, forever, the said real property hereinbefore described.

Given under my hand and seal of office this ____ day of _____, A.D. ____.

County Treasurer.

[1965 ex.s. c 23 § 4; 1963 c 8 § 1; 1961 c 15 § 84.64.080. Prior: 1939 c 206 § 47; 1937 c 118 § 1; 1925 ex.s. c 130 § 20; RRS § 11281; prior: 1909 c 163 § 1; 1903 c 59 § 5; 1899 c 141 § 18; 1897 c 71 § 103; 1893 c 124 § 105; 1890 p 573 § 112; Code 1881 § 2917. Formerly RCW 84.64.080, 84.64.090, 84.64.100, and 84.64.110.]

Validation—1963 c 8: "All rights acquired or any liability or obligation incurred under the provisions of this section prior to the effective date of this 1963 amendatory act, or any process, proceeding, order, or judgment involving the assessment of any property or the levy or collection of any tax thereunder, or any certificate of delinquency, tax deed or other instrument given or executed thereunder, or any claim or refund thereunder, or any sale or other proceeding thereunder are hereby declared valid and of full force and effect." [1963 c 8 § 2.] This applies to RCW 84.64.080. The effective date of "this 1963 amendatory act" was February 18, 1963.

84.64.120 Appeal to supreme court or court of appeals—Deposit. Appeals from the judgment of the court may be taken to the supreme court or the court of appeals at any time within thirty days after the rendition of said judgment by giving notice thereof orally in open court at the time of the rendition of the judgment, or by giving written notice thereof at any time thereafter, and within thirty days from the date of the rendition of such judgment, and the party taking such appeal shall execute, serve and file a bond payable to the state of Washington, with two or more sureties, to be approved by the court, in an amount to be fixed by the court, conditioned that the appellant shall prosecute his said appeal with effect, and will pay the amount of any taxes, interest and costs which may be finally adjudged against the real property involved in the appeal by any court having jurisdiction of the cause, which bond shall be so served and filed at the time of the service of said notice of appeal, and the respondent may, within five days after the service of such bond, object to the sureties thereon, or to the form and substance of such bond, in the court in which the action is pending, and if, upon hearing of such objections to said bond, it is determined by the court that the sureties thereon are insufficient for any reason, or that the bond is defective for any other reason, the court shall direct a new bond to be executed with sureties thereon, to be justified as provided by law, but no appeal shall be allowed from any judgment for

the sale of land or lot for taxes, and no bond given on appeal as herein provided shall operate as a supersedeas, unless the party taking such appeal shall before the time of giving notice of such appeal, and within thirty days herein allowed within which to appeal, deposit with the county treasurer of the county in which the land or lots are situated, an amount of money equal to the amount of the judgment and costs rendered in such cause by the trial court. If, in case of an appeal, the judgment of the lower court shall be affirmed, in whole or in part, the supreme court or the court of appeals shall enter judgment for the amount of taxes, interest and costs, with damages not to exceed twenty percent, and shall order that the amount deposited with the treasurer as aforesaid, or so much thereof as may be necessary, be credited upon the judgment so rendered, and execution shall issue for the balance of said judgment, damages and costs. The clerk of the supreme court or the clerk of the division of the court of appeals in which the appeal is pending shall transmit to the county treasurer of the county in which the land or lots are situated a certified copy of the order of affirmance, and it shall be the duty of such county treasurer upon receiving the same to apply so much of the amount deposited with him, as aforesaid, as shall be necessary to satisfy the amount of the judgment of the supreme court, and to account for the same as collected taxes. If the judgment of the superior court shall be reversed and the cause remanded for a rehearing, and if, upon a rehearing, judgment shall be rendered for the sale of the land or lots for taxes, or any part thereof, and such judgment be not appealed from, as herein provided, the clerk of such superior court shall certify to the county treasurer the amount of such judgment, and thereupon it shall be the duty of the county treasurer to certify to the county clerk the amount deposited with him, as aforesaid, and the county clerk shall credit such judgment with the amount of such deposit, or so much thereof as will satisfy the judgment, and the county treasurer shall be chargeable and accountable for the amount so credited as collected taxes. Nothing herein shall be construed as requiring an additional deposit in case of more than one appeal being prosecuted in said proceeding. If, upon a final hearing, judgment shall be refused for the sale of the land or lots for the taxes, penalties, interest and costs, or any part thereof, in said proceedings, the county treasurer shall pay over to the party who shall have made such deposit, or his legally authorized agent or representative, the amount of the deposit, or so much thereof as shall remain after the satisfaction of the judgment against the land or lots in respect to which such deposit shall have been made. [1971 c 81 § 154; 1961 c 15 § 84.64.120. Prior: 1925 ex.s. c 130 § 121; RRS § 11282; prior: 1903 c 59 § 4; 1897 c 71 § 104; 1893 c 124 § 106.]

84.64.130 Certified copies of records as evidence. The books and records belonging to the office of county treasurer, certified by said treasurer, shall be deemed prima facie evidence to prove the issuance of any certificate, the sale of any land or lot for taxes, the redemption of the same or payment of taxes thereon. The

county treasurer shall, at the expiration of his term of office, pay over to his successor in office all moneys in his hands received for redemption from sale for taxes on real property. [1961 c 15 § 84.64.130. Prior: 1925 ex.s. c 130 § 123; RRS § 11284; prior: 1897 c 71 § 108; 1893 c 124 § 123.]

84.64.140 Erroneous sales. Whenever it shall be made to appear to the satisfaction of a county treasurer that any tract or lot was sold which was not subject to be taxed or upon which taxes have been paid previous to the sale, he shall make an entry opposite to such tracts or lots in the sale or redemption record that the same was erroneously sold, and such entry shall be prima facie evidence of the fact therein stated. [1961 c 15 § 84.64.140. Prior: 1925 ex.s. c 130 § 124; RRS § 11285.]

84.64.145 Error by county officer or employee in creating tax lien—Return of property sold or about to be sold to rightful owner—Procedure. On order of the board of county commissioners or other legislative authority of any county, property sold or in the process of being sold to satisfy a tax lien against such property where such lien resulted from an error made by an officer or employee of the county, shall be returned to the rightful owner thereof: *Provided*, That no order shall be issued more than one year following the date of issuance of the tax deed. If the property has already been sold, the county shall:

- (1) Commence an action for the recovery of the property;
- (2) Refund to the buyer the purchase price plus the reasonable value of all improvements to the property made in good faith by the buyer and less the value of the use thereof; and
- (3) Require the rightful owner to pay the reasonable value of all improvements to the property made in good faith by the buyer less the value of the use thereof.

If the property is in the process of being sold, the county shall take immediate steps to halt such sale and shall declare the title of the rightful owner clear, free of such tax lien. [1972 ex.s. c 84 § 4.]

84.64.150 Private certificate holder to pay subsequent taxes. Every purchaser of a certificate of delinquency shall before applying for judgment, pay all taxes that have accrued on the property included in said certificate since the issuance of said certificate, or any prior taxes that may remain due and unpaid on said property, and any purchaser of delinquent certificates that shall suffer a subsequent tax to become delinquent and a subsequent certificate of delinquency to issue on the same property included in his certificate, such first purchaser shall forfeit his rights thereunder to the subsequent purchaser, and such subsequent purchaser shall at the time of his obtaining his certificate redeem said first certificate of delinquency outstanding by depositing with the county treasurer the amount of said first certificate with interest thereon to the date of said redemption and the amount so paid in redemption shall become a part of said subsequent certificate of delinquency and draw interest at the rate of twelve percent

per annum from the date of payment. Said holder of a certificate of delinquency permitting a subsequent certificate to issue on the same property, shall, on notice from the county treasurer, surrender said certificate of delinquency on payment to him of the redemption money paid by the subsequent purchaser: *Provided*, That this section shall not apply to counties or municipalities. [1961 c 15 § 84.64.150. Prior: 1925 ex.s. c 130 § 122; RRS § 11283; prior: 1917 c 142 § 5; 1899 c 141 § 20; 1897 c 71 § 107; 1893 c 124 § 122.]

84.64.160 Certificate of redemption—Claims released by. The receipt of the redemption money of any tract or lot by any purchaser, or by the county treasurer for the benefit of such purchaser or the return of the certificate of delinquency for cancellation, shall operate as a release of all the claims to said tract under or by virtue of the issuance of said certificate of delinquency, and the county treasurer, upon the receipt of any such redemption money, shall immediately endorse upon the proper records the fact that such taxes, interest and costs have been paid and the property therein described redeemed by said payment, and shall deliver to the person redeeming the same a certificate of redemption therefor. [1961 c 15 § 84.64.160. Prior: 1925 ex.s. c 130 § 125; RRS § 11286; prior: 1899 c 141 § 22; 1897 c 71 § 111; 1893 c 124 § 126.]

84.64.170 Redemptioner to pay cost of publication. In case any person shall be compelled to publish a notice in a newspaper under the provisions of this chapter, then, before any person who may have a right to redeem lands or lots from sale shall be permitted to redeem, he shall pay to the officer who by law is authorized to receive such redemption money the amount paid for publishing such notice for the use of the person compelled to publish such notice, as aforesaid, the fee for such publication. [1961 c 15 § 84.64-.170. Prior: 1925 ex.s. c 130 § 126; RRS § 11287; prior: 1897 c 71 § 112; 1893 c 124 § 129.]

84.64.180 Deeds as evidence—Estoppel by judgment. Deeds executed by the county treasurer, as aforesaid, shall be prima facie evidence in all controversies and suits in relation to the right of the purchaser, his heirs and assigns, to the real property thereby conveyed of the following facts: First, that the real property conveyed was subject to taxation at the time the same was assessed, and had been listed and assessed in the time and manner required by law; second, that the taxes were not paid at any time before the issuance of deed; third, that the real property conveyed had not been redeemed from the sale at the date of the deed; fourth, that the real property was sold for taxes, interest and costs, as stated in the deed; fifth, that the grantee in the deed was the purchaser, or assignee of the purchaser; sixth, that the sale was conducted in the manner required by law. And any judgment for the deed to real property sold for delinquent taxes rendered after January 9, 1926, except as otherwise provided in this section, shall estop all parties from raising any objections thereto, or to a tax title based thereon, which existed at or

before the rendition of such judgment, and could have been presented as a defense to the application for such judgment in the court wherein the same was rendered, and as to all such questions the judgment itself shall be conclusive evidence of its regularity and validity in all collateral proceedings, except in cases where the tax has been paid, or the real property was not liable to the tax. [1961 c 15 § 84.64.180. Prior: 1925 ex.s. c 130 § 127; RRS § 11288; prior: 1897 c 71 § 114; 1893 c 124 § 132; 1890 p 574 § 114.]

84.64.190 Certified copy of deed as evidence. Whenever it shall be necessary in any action in any court of law or equity, wherein the title to any real property is in controversy, to prove the conveyance to any county of such real property in pursuance of a foreclosure of a tax certificate and sale thereunder, a copy of the tax deed issued to the county containing a description of such real property, exclusive of the description of all other real property therein described, certified by the county auditor of the county wherein the real property is situated, to be such, shall be admitted in evidence by the court, and shall be proof of the conveyance of the real property in controversy to such county, to the same extent as would a certified copy of the entire record of such tax deed. [1961 c 15 § 84.64.190. Prior: 1925 ex.s. c 130 § 128; RRS § 11289; prior: 1890 p 575 § 115.]

84.64.200 Prior taxes deemed delinquent—County as bidder at sale——Purchaser to pay subsequent taxes. All lots, tracts and parcels of land upon which taxes levied prior to January 9, 1926 remain due and unpaid at the date when such taxes would have become delinquent as provided in the act under which they were levied shall be deemed to be delinquent under the provisions of this title, and the same proceedings may be had to enforce the payment of such unpaid taxes, with interest and costs, and payment enforced and liens foreclosed under and by virtue of the provisions of this chapter. For the purposes of foreclosure under this chapter, the date of delinquency shall be construed to mean the date when the taxes first became delinquent. At all sales of property for which certificates of delinquency are held by the county, if no other bids are received, the county shall be considered a bidder for the full area of each tract or lot to the amount of all taxes, interest and costs due thereon, and where no bidder appears, acquire title thereto as absolutely as if purchased by an individual under the provisions of this chapter; all bidders except the county at sales of property for which certificates of delinquency are held by the county shall pay the full amount of taxes, interests and costs for which judgment is rendered, together with all taxes, interests and costs for all subsequent years due on said property at the date of sale. [1961 c 15 § 84.64-.200. Prior: 1925 ex.s. c 130 § 129; RRS § 11290; prior: 1901 c 178 § 4; 1899 c 141 § 24; 1897 c 71 § 116; 1893 c 124 § 136.]

84.64.210 Fees of officers. (1) The treasurer shall upon the issuance of a certificate of delinquency collect fifty cents. (2) For making a deed, to include not more

than ten tracts or lots, including all services rendered, including sales and posting notices, three dollars. (3) The clerk of the court shall upon filing application for judgment and for all services rendered to and including judgments, collect two dollars. (4) The clerk of the court shall collect from each contestant at time of filing such contest, five dollars. [1961 c 15 § 84.64.210. Prior: 1925 ex.s. c 130 § 130; RRS § 11291; prior: 1899 c 141 § 26; 1897 c 71 § 119. FORMER PART OF SECTION: 1947 c 60 § 1 now codified as RCW 84.64.215.]

84.64.215 Recording deed—Fee—Transmittal to county auditor and purchaser. In addition to the fees required to be collected by the county treasurer for the issuance of a deed upon the sale of general tax title property, the treasurer shall collect the proper recording fee. This fee together with the deed shall then be transmitted by the treasurer to the county auditor who will record the same and mail the deed to the purchaser. [1961 c 15 § 84.64.215. Prior: 1947 c 60 § 1; Rem. Supp. 1947 § 11295a. Formerly RCW 84.64.210, part.]

84.64.220 County held tax-title property exempt. All property deeded to the county under the provisions of this chapter shall be stricken from the tax rolls as county property and exempt from taxation and shall not be again assessed or taxed while the property of the county. [1961 c 15 § 84.64.220. Prior: 1925 ex.s. c 130 § 131; RRS § 11292; prior: 1899 c 141 § 27.]

84.64.230 Disposition of proceeds of sales. No claims shall ever be allowed against the county from any municipality, school district, road district or other taxing district for taxes levied on property acquired by the county by tax deed under the provisions of this chapter, but all taxes shall at the time of deeding said property be thereby canceled: *Provided*, That the proceeds of any sale of any property acquired by the county by tax deed shall be justly apportioned to the various funds existing at the date of the sale, in the territory in which such property is located, according to the tax levies of the year last in process of collection. [1961 c 15 § 84-.64.230. Prior: 1925 ex.s. c 130 § 132; RRS § 11293; prior: 1899 c 141 § 28.]

84.64.240 Payment of taxes by mistake. If any property owner shall pay taxes on the property of another by mistake of any kind, and the owner of such property fails or refuses, after thirty days' demand, to reimburse such payer before the date on which the delinquency certificates are issued, as provided in this chapter, the payer, or his assignee, may surrender the tax receipt given for such tax payment to the county treasurer and take a certificate of delinquency in lieu thereof, on payment of the accrued interest thereon. [1961 c 15 § 84-.64.240. Prior: 1925 ex.s. c 130 § 135; RRS § 11296; prior: 1897 c 71 § 120.]

84.64.270 Sales of tax-title property—Reservations—Notices—Installment contracts—Separate sale of reserved resources. Real property heretofore or

hereafter acquired by any county of this state by foreclosure of delinquent taxes may be sold by order of the board of county commissioners of the county when in the judgment of the members of the board they deem it for the best interests of the county to sell the same. When the board desires to sell any such property it may, if deemed advantageous to the county, combine any or all of the several lots and tracts of such property in one or more units, and may reserve from sale coal, oil, gas, gravel, minerals, ores, fossils, timber, or other resources on or in said lands, and the right to mine for and remove the same, and it shall then enter an order on its records fixing the unit or units in which the property shall be sold and the minimum price for each of such units, and reserving from sale such of said resources as it may determine and from which units such reservations shall apply, and directing the county treasurer to sell such property in the unit or units and at not less than the price or prices and subject to such reservations so fixed by said board: Provided, That the said order shall be subject to the approval of the county treasurer if several lots or tracts of land are combined in one unit. It shall be the duty of the county treasurer upon receipt of such order to publish once a week for three consecutive weeks a notice of the sale of such property in a newspaper printed and published in the county where the land is situated: Provided, That in counties where there is no newspaper published, the treasurer of such county shall cause such notice to be published in some newspaper in the state of general circulation in such county having no resident newspaper, said notice shall describe the property to be sold, the unit or units, the reservations, and the minimum price fixed in said order, together with the time and place and terms of sale, which said sale shall be made at such place on county property as the board of county commissioners may direct in the county in which the land is situated between the hours of 9 o'clock a.m. and 4 o'clock p.m., and all sales so made shall be to the highest and best bidder at such sale, and sales to be made under the provisions of this chapter may be adjourned from day to day by the county treasurer by public announcement made by the treasurer at the time and place designated in the notice of such sale, or at the time and place to which said sale may be adjourned. The person making the bid shall state whether he will pay cash for the amount of his bid or accept a real estate contract of purchase in accordance with the provisions hereinafter contained. The person making the highest bid shall become the purchaser of said property. If the highest bidder is a contract bidder the purchaser shall be required to pay twenty percent of the total purchase price at the time of said sale and shall enter into a contract with the county as vendor and the purchaser as vendee which shall obligate and require the purchaser to pay the balance of said purchase price in ten equal annual installments commencing November 1st and each year following the date of said sale, and shall require said purchaser to pay six percent interest on all deferred payments, interest to be paid at the time the annual installment is due; and may contain a provision authorizing the purchaser to make payment in

full at any time of any balance due on the total purchase price plus accrued interest on such balance. Said contract shall contain a provision requiring the purchaser to pay before delinquency all subsequent taxes and assessments that may be levied or assessed against said property subsequent to the date of said contract, and shall contain a provision that time is of the essence of the contract and that in event of a failure of the vendee to make payments at the time and in the manner required and to keep and perform the covenants and conditions therein required of him that the said contract may be forfeited and terminated at the election of the vendor, and that in event of said election all sums theretofore paid by the vendee shall be forfeited as liquidated damages for failure to comply with the provisions of said contract; and shall require the vendor to execute and deliver to the vendee a deed of conveyance covering said property upon the payment in full of the purchase price, plus accrued interest: Provided further, That said board may, by order entered in its records, direct said coal, oil, gas, gravel, minerals, ores, timber, or other resources sold apart from the land, such sale to be conducted in the manner hereinabove prescribed for the sale of the land: Provided further, That any such reserved minerals or resources not exceeding two hundred dollars in value may be sold, when said board deems it advisable, either with or without such publication of the notice of sale, and in such manner as the board may determine will be most beneficial to the county. [1965 ex.s. c 23 § 5; 1961 c 15 § 84.64.270. Prior: 1945 c 172 § 1; 1937 c 68 § 1; 1927 c 263 § 1; 1925 ex.s. c 130 § 133; Rem. Supp. 1945 § 11294; prior: 1903 c 59 § 1; 1899 c 141 § 29; 1890 p 579 § 124; Code 1881 § 2934. Formerly RCW 84.64.270, 84.64.280, and 84.64.290.]

City may acquire property from county before resale: RCW 35.49.150.

Disposition of proceeds upon resale: RCW 35.49.160.

Disposition of proceeds upon resale of property subject to diking, drainage or sewerage improvement district assessments: RCW 85.08.500.

Exchange, lease, management of county tax title lands: Chapter 36.35 RCW.

Tax title land may be deeded to department of natural resources for reforestation purposes: RCW 76.12.020.

Tax title land to port districts, conveyance of: RCW 53.25.050.

Tax title property may be leased for mineral, gas and petroleum development: Chapter 78.16 RCW.

84.64.300 Form of deed and reservation. The county treasurer shall upon payment to him of the purchase price for said property and any interest due, make and execute under his hand and seal, and issue to the purchaser, a deed in the following form for any lots or parcels of real property sold under the provisions of RCW 84.64.270.

State of Washington		
County of	ss.	
This indenture, made this 19, between,	as treasurer of	

county, state of Washington, the party of the first part, and _____, party of the second part.

WITNESSETH, That whereas, at a public sale of real property, held on the ____ day of ____, A.D., 19..., pursuant to an order of the board of county commissioners of the county of _____, state of Washington, duly made and entered, and after having first given due notice of the time and place and terms of said sale, and, whereas, in pursuance of said order of the said board of county commissioners, and of the laws of the state of Washington, and for and in consideration of the sum of _____ dollars, lawful money of the United States of America, to me in hand paid, the receipt whereof is hereby acknowledged, I have this day sold to _____ the following described real property, and which said real property is the property of _____ county, and which is pardescribed as follows, ticularly , the said being the highest and best bidder at said sale, and the said sum being the highest and best sum bid at said sale;

NOW, THEREFORE, Know ye that I, _____, county treasurer of said county of _____, state of Washington, in consideration of the premises and by virtue of the statutes of the state of Washington, in such cases made and provided, do hereby grant and convey unto _____, heirs and assigns, forever, the said real property hereinbefore described, as fully and completely as said party of the first part can by virtue of the premises convey the same.

Given under my hand and seal of office this _____ day of _____, A.D. 19__.

County Treasurer,
By ______
Deputy:

Provided, That when by order of the board of county commissioners any of the minerals or other resources enumerated in RCW 84.64.270 are reserved, the deed or contract of purchase shall contain the following reservation:

The party of the first part hereby expressly saves, excepts and reserves out of the grant hereby made, unto itself, its successors, and assigns, forever, all oils, gases, coals, ores, minerals, gravel, timber and fossils of every name, kind or description, and which may be in or upon said lands above described; or any part thereof, and the right to explore the same for such oils, gases, coal, ores, minerals, gravel, timber and fossils; and it also hereby expressly saves reserves out of the grant hereby made, unto itself, its successors and assigns, forever, the right to enter by itself, its agents, attorneys and servants upon said lands, or any part or parts thereof, at any and all times, for the purpose of opening, developing and working mines thereon, and taking out and removing therefrom all such oils, gases, coal, ores, minerals, gravel, timber and fossils, and to that end it further expressly reserves out of the grant hereby made, unto itself, its successors and assigns, forever, the right by it or its agents, servants and attorneys at any and all times to erect, construct, maintain and use all

such buildings, machinery, roads and railroads, sink such shafts, remove such oil, and to remain on said lands or any part thereof, for the business of mining and to occupy as much of said lands as may be necessary or convenient for the successful prosecution of such mining business, hereby expressly reserving to itself, its successors and assigns, as aforesaid, generally, all rights and powers in, to and over, said land, whether herein expressed or not, reasonably necessary or convenient to render beneficial and efficient the complete enjoyment of the property and the rights hereby expressly reserved. No rights shall be exercised under the foregoing reservation, by the county, its successors or assigns, until provision has been made by the county, its successors or assigns, to pay to the owner of the land upon which the rights herein reserved to the county, its successors or assigns, are sought to be exercised, full payment for all damages sustained by said owner, by reason of entering upon said land: Provided, That if said owner from any cause whatever refuses or neglects to settle said damages, then the county, its successors or assigns, or any applicant for a lease or contract from the county for the purpose of prospecting for or mining valuable minerals, or operation contract, or lease, for mining coal, or lease for extracting petroleum or natural gas, shall have the right to institute such legal proceedings in the superior court of the county wherein the land is situated, as may be necessary to determine the damages which said owner of said land may suffer: Provided, The county treasurer shall cross out of such reservation any of said minerals or other resources which were not reserved by order of the said board. [1961 c 15 § 84.64.300. Prior: 1945 c 172 § 2; 1927 c 263 § 2; 1925 ex.s. c 130 § 134; Rem. Supp. 1945 § 11295; prior: 1903 c 59 § 5; 1890 p 577 § 119; Code 1881 § 2938.]

84.64.310 Rental of tax-title property on month to month tenancy authorized. The board of county commissioners of any county may, pending sale of any county property acquired by foreclosure of delinquent taxes, rent any portion thereof on a tenancy from month to month. From the proceeds of the rentals the board of county commissioners shall first pay all expense in management of said property and in repairing, maintaining and insuring the improvements thereon, and the balance of said proceeds shall be paid to the various taxing units interested in the taxes levied against said property in the same proportion as the current tax levies of the taxing units having levies against said property. [1961 c 15 § 84.64.310. Prior: 1945 c 170 § 1; Rem. Supp. 1945 § 11298–1.]

84.64.320 Tax-title property may be disposed of without bids in certain cases. The board of county commissioners may dispose of tax foreclosed property to any governmental agency for public purposes by private negotiation, without a call for bids, for not less than the principal amount of the unpaid taxes. [1961 c 15 § 84.64.320. Prior: 1947 c 238 § 1; Rem. Supp. 1947 § 11295–1.]

84.64.330 Quieting title to tax-title property. In any and all instances in this state in which a treasurer's deed to real property has been or shall be issued to the county in proceedings to foreclose the lien of general taxes, and for any reason a defect in title exists or adverse claims against the same have not been legally determined, the county or its successors in interest or assigns shall have authority to institute an action in the superior court in said county to correct such defects, and to determine such adverse claims and the priority thereof as in RCW 84.64.330 through 84.64.440 provided. [1961 c 15 § 84.64.330. Prior: 1931 c 83 § 1; 1925 ex.s. c 171 § 1; RRS § 11308-1.]

84.64.340 Quieting title to tax-title property— Form of action—Pleadings. The county or its successors in interest or assigns shall have authority to include in one action any and all tracts of land in which plaintiff or plaintiffs in such action, jointly or severally, has or claims to have an interest. Such action shall be one in rem as against every right and interest in and claim against any and every part of the real property involved, except so much thereof as may be at the time the summons and notice is filed with the clerk of the superior court in the actual, open and notorious possession of any person or corporation, and then except only as to the interest claimed by such person so in possession: *Provided*, That the possession required under the provisions of RCW 84.64.330 through 84.64.440 shall be construed to be that by personal occupancy only, and not merely by representation or in contemplation of law. No person, firm or corporation claiming an interest in or to such lands need be specifically named in the summons and notice, except as in RCW 84.64.330 through 84.64.440 provided, and no pleadings other than the summons and notice and the written statements of those claiming a right, title and interest in and to the property involved shall be required. [1961 c 15 § 84.64.340. Prior: 1931 c 83 § 2; 1925 ex.s. c 171 § 2; RRS § 11308–2.]

84.64.350 Quieting title to tax-title property— Summons and notice. Upon filing a copy of the summons and notice in the office of the county clerk, service thereof as against every interest in and claim against any and every part of the property described in such summons and notice, and every person or corporation, except one who is in the actual, open and notorious possession of any of said properties, shall be had by publication in the official county newspaper for six consecutive weeks; and no affidavit for publication of such summons and notice shall be required. In case there are outstanding local improvement assessments against any of the real property described in the summons and notice, a copy of the same shall be served on the treasurer of the city or town within which such real property is situated within five days after such summons and notice is filed.

The summons and notice in such action shall contain the title of the court; specify in general terms the years for which the taxes were levied and the amount of the taxes and the costs for which each tract of land was sold; give the legal description of each tract of land involved, and the tax record owner thereof during the years in which the taxes for which the property was sold were levied; state that the purpose of the action is to foreclose all adverse claims of every nature in and to the property described, and to have the title of existing liens and claims of every nature against said described real property, except that of the county, forever barred.

Said summons and notice shall also summon all persons, firms and corporations claiming any right, title and interest in and to said described real property to appear within sixty days after the date of the first publication, specifying the day and year, and state in writing what right, title and interest they have or claim to have in and to the property described, and file the same with the clerk of the court above named; and shall notify them that in case of their failure so to do, judgment will be rendered determining that the title to said real property is in the county free from all existing adverse interests, rights or claims whatsoever: Provided, That in case any of the lands involved is in the actual, open and notorious possession of anyone at the time the summons and notice is filed, as herein provided, a copy of the same modified as herein specified shall be served personally upon such person in the same manner as summons is served in civil actions generally. Said summons shall be substantially in the form above outlined, except that in lieu of the statement relative to the date and day of publication it shall require the person served to appear within twenty days after the day of service, exclusive of the date of service, and that the day of service need not be specified therein, and except further that the recitals regarding the amount of the taxes and costs and the years the same were levied, the legal description of the land and the tax record owner thereof may be omitted except as to the land occupied by the persons served.

Every summons and notice provided for in RCW 84-.64.330 through 84.64.440 shall be subscribed by the prosecuting attorney of the county, or by any successor or assign of the county or his attorney, as the case may be, followed by his post office address. [1961 c 15 § 84-.64.350. Prior: 1931 c 83 § 3; 1925 ex.s. c 171 § 3; RRS § 11308-3.]

84.64.360 Quieting title to tax-title property-Redemption before judgment. Any person, firm or corporation who or which may have been entitled to redeem the property involved prior to the issuance of the treasurer's deed to the county, and his or its successor in interest, shall have the right, at any time after the commencement of, and prior to the judgment in the action authorized herein, to redeem such property by paying to the county treasurer the amount of the taxes for which the property was sold to the county, and the amount of any other general taxes which may have accrued prior to the issuance of said treasurer's deed, together with interest on all such taxes from the date of delinquency thereof, respectively, at the rate of twelve percent per annum, and by paying for the benefit of the assessment district concerned the amount of principal, penalty and interest of all special assessments, if any, which shall have been levied against such property and by paying such proportional part of the costs of the tax foreclosure proceedings and of the action herein authorized as the county treasurer shall determine.

Upon redemption of any property before judgment as herein provided, the county treasurer shall issue to the redemptioner a certificate specifying the amount of the taxes, special assessments, penalty, interest and costs charged describing the land and stating that the taxes, special assessments, penalty, interest and costs specified have been fully paid, and the lien thereof discharged. Such certificate shall clear the land described therein from any claim of the county based on the treasurer's deed previously issued in the tax foreclosure proceedings. [1961 c 15 § 84.64.360. Prior: 1925 ex.s. c 171 § 4; RRS § 11308–4.]

84.64.370 Quieting title to tax-title property-Judgment. At any time after the return day named in the summons and notice the plaintiff in the cause shall be entitled to apply for judgment. In case any person has appeared in such action and claimed any interest in the real property involved adverse to that of the county or its successors in interest, such person shall be given a three days' notice of the time when application for judgment shall be made. The court shall hear and determine the matter in a summary manner similar to that provided in RCW 84.64.080, relating to judgment and order of sale in general tax foreclosure proceedings, and shall pronounce and enter judgment according to the rights of the parties and persons concerned in the action. No order of sale shall be made nor shall any sale on execution be necessary to determine the title of the county to the real property involved in such action. [1961 c 15 § 84.64.370. Prior: 1931 c 83 § 4; 1925 ex.s. c 171 § 5; RRS § 11308–5.]

84.64.380 Quieting title to tax-title property—Proof—Presumptions. The right of action of the county, its successors or assigns, under RCW 84.64.330 through 84.64.440 shall rest on the validity of the taxes involved, and the plaintiff shall be required to prove only the amount of the former judgment foreclosing the lien thereof, together with the costs of the foreclosure and sale of each tract of land for said taxes, and all the presumptions in favor of the tax foreclosure sale and issuance of treasurer's deed existing by law shall obtain in said action. [1961 c 15 § 84.64.380. Prior: 1931 c 83 § 5; 1925 ex.s. c 171 § 6; RRS § 11308–6.]

84.64.390 Quieting title to tax-title property—Appearance fee—Tender of taxes. Any person filing a statement in such action shall pay the clerk of the court an appearance fee in the amount required by the county for appearances in civil actions, and shall be required to tender the amount of all taxes, interest and costs charged against the real property to which he lays claim, and no further costs in such action shall be required or recovered. [1961 c 15 § 84.64.390. Prior: 1925 ex.s. c 171 § 7; RRS § 11308-7.]

84.64.400 Quieting title to tax-title property—Appeal to supreme court or court of appeals. Any person aggrieved by the judgment rendered in such action shall have the right to appeal from the part of said judgment objectionable to him to the supreme court or the court of appeals of the state substantially in the manner and within the time prescribed for appeals in RCW 84.64.120. [1971 c 81 § 155; 1961 c 15 § 84.64.400. Prior: 1925 ex.s. c 171 § 8; 1925 ex.s. c 130 § 121; RRS § 11308–8; prior: 1903 c 59 § 4; 1897 c 71 § 104; 1893 c 124 § 106.]

84.64.410 Quieting title to tax-title property—Effect of judgment. The judgment rendered in such action, unless appealed from within the time prescribed herein and upon final judgment on appeal, shall be conclusive, without the right of redemption upon and against every person who may or could claim any lien or any right, title or interest in or to any of the properties involved in said action, including minors, insane persons, those convicted of crime, as well as those free from disability, and against those who may have at any time attempted to pay any tax on any of the properties, and against those in actual open and notorious possession of any of said properties.

Such judgment shall be conclusive as to those who appeal therefrom, except as to the particular property to which such appellant laid claim in the action and concerning which he appealed, and shall be conclusive as to those in possession of any property and who were not served except as to the property which such person is in the actual, open and notorious possession of, and in any case where it is asserted that the judgment was not conclusive because of such possession, the burden of showing such actual, open and notorious possession shall be on the one asserting such possession. [1961 c 15 § 84.64.410. Prior: 1925 ex.s. c 171 § 9; RRS § 11308–9.]

84.64.420 Quieting title to tax-title property—Special assessments payable out of surplus. Nothing in RCW 84.64.330 through 84.64.440 contained shall be construed to deprive any city or town, local improvement or special assessment district of its right to reimbursement for special assessments out of any surplus over and above the taxes, interest and costs involved. [1961 c 15 § 84.64.420. Prior: 1925 ex.s. c 171 § 10; RRS § 11308–10.]

84.64.430 Quieting title to tax-title property—Form of deed on sale after title quieted. That in all cases where any county of the state of Washington has perfected title to real estate owned by such county, under the provisions of RCW 84.64.330 through 84.64.420 and resells the same or part thereof, it shall give to the purchaser a warranty deed in substantially the following form:

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PROPERTY TAX CODE

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84.64.430

11308-11.]

11308-12.]

CTATE OF WACHINGTON

STATE OF WASHINGTON	
County of	ss.
This indenture, made this d 19, between as treasure county, state of Washington, the part and, party of the second part WITNESSETH, THAT WHEREA of real property, held on the d A.D. 19, pursuant to an order of the commissioners of the county of Washington, duly made and entered, first given due notice of the time and part said sale, and, whereas, in pursuance the said board of county commission laws of the state of Washington, and eration of the sum of doll of the United States of America, to the receipt whereof is hereby acknowled day sold to the following property, and which said real proper of county, and which is scribed as follows, to wit:	y of the first part, part. S, at a public sale lay of, e board of county, state of and after having place and terms of e of said order of oners, and of the for and in considers, lawful money me in hand paid, ledged, I have this ng described reality is the property s particularly de-
and best bidder at said sale, and the shighest and best sum bid at said sale: NOW THEREFORE KNOW YE county treasurer of said county of	that I,, state of premises and by ashington, in such grant, convey and county unto rever, the said real
Cour By	nty Treasurer. Deputy.
[1961 c 15 § 84.64.430. Prior: 1929 c	
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84.64.440 Quieting title to tax-title property—Limitation on recovery for breach of warranty. No recovery for breach of warranty shall be had, against the county executing a deed under the provisions of RCW 84.64.430, in excess of the purchase price of the land described in such deed, with interest at the legal rate. [1961 c 15 § 84.64.440. Prior: 1929 c 197 § 2; RRS §

84.64.450 Tax deeds to cities and towns absolute despite reversionary provision. All sales of tax-title lands heretofore consummated by any county, to a city or town, for municipal purposes, or public use, shall be absolute and final, and transfer title in fee, notwith-standing any reversionary provision in the tax deed to the contrary; and all tax-title deeds containing any such reversionary provision shall upon application of

grantee in interest, be revised to conform with the provisions herein. [1961 c 15 § 84.64.450. Prior: 1947 c 269 § 1; Rem. Supp. 1947 § 11295-2.]

84.64.460 Easements. The general property tax assessed on any tract, lot, or parcel of real property includes all easements appurtenant thereto, provided said easements are a matter of public record in the auditor's office of the county in which said real property is situated. Any foreclosure of delinquent taxes on any tract, lot or parcel of real property subject to such easement or easements, and any tax deed issued pursuant thereto shall be subject to such easement or easements, provided such easement or easements were established of record prior to the year for which the tax was foreclosed. [1961 c 15 § 84.64.460. Prior: 1959 c 129 § 1.]

Chapter 84.68 RECOVERY OF TAXES PAID OR PROPERTY SOLD FOR TAXES

Sections	
84.68.010	Injunctions prohibited——Exceptions.
84.68.020	Payment under protest—Claim not required.
84.68.030	Judgment—Payment—County tax refund fund.
84.68.040	Levy for tax refund fund.
84.68.050	Venue of action—Intercounty property.
84.68.060	Limitation of actions.
84.68.070	Remedy exclusive——Exception.
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84.68.010 Injunctions prohibited—Exceptions. Injunctions and restraining orders shall not be issued or granted to restrain the collection of any tax or any part thereof, or the sale of any property for the nonpayment of any tax or part thereof, except in the following cases:

- (1) Where the law under which the tax is imposed is void;
- (2) Where the property upon which the tax is imposed is exempt from taxation; or
- (3) Where the sale is a result of an error made by an officer or employee of the county, and the board of county commissioners or other legislative authority of the county has issued an order pursuant to the provisions of RCW 84.64.145. [1972 ex.s. c 84 § 3; 1961 c 15 § 84.68.010. Prior: 1931 c 62 § 1; RRS § 11315–1.]

84.68.020 Payment under protest——Claim not required. In all cases of the levy of taxes for public revenue which are deemed unlawful or excessive by the person, firm or corporation whose property is taxed, or from whom such tax is demanded or enforced, such person, firm or corporation may pay such tax or any part thereof deemed unlawful, under written protest setting forth all of the grounds upon which such tax is claimed to be unlawful or excessive; and thereupon the person, firm or corporation so paying, or his or its legal representatives or assigns, may bring an action in the superior court or in any federal court of competent jurisdiction against the state, county or municipality by whose officers the same was collected, to recover such tax, or any portion thereof, so paid under protest: Provided, That RCW 84.68.010 through 84.68.070 shall not be deemed to enlarge the grounds upon which taxes may now be recovered: And provided further, That no claim need be presented to the state or county or municipality, or any of their respective officers, for the return of such protested tax as a condition precedent to the institution of such action. [1961 c 15 § 84.68.020.

Prior: 1937 c 11 § 1; 1931 c 62 § 2; 1927 c 280 § 7; 1925 c 18 § 7; RRS § 11315–2.]

84.68.030 Judgment——Payment——County tax refund fund. In case it be determined in such action that said tax, or any portion thereof, so paid under protest, was unlawfully collected, judgment for recovery thereof and lawful interest thereon from date of payment, together with costs of suit, shall be entered in favor of plaintiff. In case the action is against a county and the judgment shall become final, the amount of such judgment, including legal interest and costs where allowed, shall be paid out of the treasury of such county by the county treasurer upon warrants drawn by the county auditor against a fund in said treasury hereby created to be known and designated as the county tax refund fund. Such warrants shall be so issued upon the filing with the county auditor and the county treasurer of duly authenticated copies of such judgment, and shall be paid by the county treasurer out of any moneys on hand in said fund. If no funds are available in such county tax refund fund for the payment of such warrants, then such warrants shall bear interest in such cases and shall be callable under such conditions as are provided by law for county warrants, and such interest, if any, shall also be paid out of said fund. [1961 c 15 § 84.68.030. Prior: 1931 c 62 § 3; RRS § 11315–3.]

84.68.040 Levy for tax refund fund. Annually, at the time required by law for the levying of taxes for county purposes, the proper county officers required by law to make and enter such tax levies shall make and enter a tax levy or levies for said county tax refund fund, which said levy or levies shall be given precedence over all other tax levies for county and/or taxing district purposes, as follows:

- (1) A levy upon all of the taxable property within the county for the amount of all taxes collected by the county for county and/or state purposes held illegal and recoverable by such judgments rendered against the county within the preceding twelve months, including legal interest and a proper share of the costs, where allowed, together with the additional amounts hereinafter provided for;
- (2) A levy upon all of the taxable property of each taxing district within the county for the amount of all taxes collected by the county for the purposes of such taxing district, and which have been held illegal and recoverable by such judgments rendered against the county within the preceding twelve months, including legal interest and a proper share of the costs, where allowed.

The aforesaid levy or levies shall also include a proper share of the interest paid out of the county tax refund fund during said twelve months upon warrants issued against said fund in payment of such judgments, legal interests and costs, plus such an additional amount as such levying officers shall deem necessary to

meet the obligations of said fund, taking into consideration the probable portions of such taxes that will not be collected or collectible during the year in which they are due and payable, and also any unobligated cash on hand in said fund. [1961 c 15 § 84.68.040. Prior: 1937 c 11 § 2; 1931 c 62 § 4; RRS § 11315–4.]

84.68.050 Venue of action——Intercounty property. The action for the recovery of taxes so paid under protest shall be brought in the superior court of the county wherein the tax was collected or in any federal court of competent jurisdiction: Provided, That where the property against which the tax is levied consists of the operating property of a railroad company, telegraph company or other public service company whose operating property is located in more than one county and is assessed as a unit by any state board or state officer or officers, the complaining taxpayer may institute such action in the superior court of any one of the counties in which such tax is payable, or in any federal court of competent jurisdiction, and may join as parties defendant in said action all of the counties to which the tax or taxes levied upon such operating property were paid or are payable, and may recover in one action from each of the county defendants the amount of the tax, or any portion thereof, so paid under protest, and adjudged to have been unlawfully collected, together with legal interest thereon from date of payment, and costs of suit. [1961 c 15 § 84.68.050. Prior: 1937 c 11 § 3; 1931 c 62 § 5; RRS § 11315-5.]

84.68.060 Limitation of actions. No action instituted pursuant to this chapter or otherwise to recover any tax levied or assessed shall be commenced after the 30th day of the next succeeding June following the year in which said tax became payable. [1961 c 15 § 84.68.060. Prior: 1939 c 206 § 48; 1931 c 62 § 6; RRS § 11315–6.]

Limitation of action to cancel tax deed: RCW 4.16.090.

84.68.070 Remedy exclusive——Exception. Except as permitted by RCW 84.68.010 through 84.68.070, no action shall ever be brought or defense interposed attacking the validity of any tax, or any portion of any tax: *Provided*, *however*, That this section shall not be construed as depriving the defendants in any tax foreclosure proceeding of any valid defense allowed by law to the tax sought to be foreclosed therein except defenses based upon alleged excessive valuations, levies or taxes. [1961 c 15 § 84.68.070. Prior: 1939 c 206 § 49; 1931 c 62 § 7; RRS § 11315–7.]

84.68.080 Action to recover property sold for taxes—Tender is condition precedent. Hereafter no action or proceeding shall be commenced or instituted in any court of this state for the recovery of any property sold for taxes, unless the person or corporation desiring to commence or institute such action or proceeding shall first pay, or cause to be paid, or shall tender to the officer entitled under the law to receive the same, all taxes, penalties, interest and costs justly due and unpaid from such person or corporation on the

property sought to be recovered. [1961 c 15 § 84.68.080. Prior: 1888 c 22 (p 43) § 1; RRS § 955.]

Limitation of action to cancel tax deed: RCW 4.16.090.

84.68.090 Action to recover property sold for taxes—Complaint. In all actions for the recovery of lands or other property sold for taxes, the complainant must state and set forth specially in his complaint the tax that is justly due, with penalties, interest and costs, that the taxes for that and previous years have been paid; and when the action is against the person or corporation in possession thereof that all taxes, penalties, interest and costs paid by the purchaser at tax–sale, his assignees or grantees have been fully paid or tendered, and payment refused. [1961 c 15 § 84.68.090. Prior: 1888 c 22 (p 44) § 2; RRS § 956.]

84.68.100 Action to recover property sold for taxes—Restrictions construed as additional. The provisions of RCW 84.68.080 and 84.68.090 shall be construed as imposing additional conditions upon the complainant in actions for the recovery of property sold for taxes. [1961 c 15 § 84.68.100. Prior: 1888 c 22 (p 44) § 3; RRS § 957.]

84.68.110 Small claims recoveries——Recovery of erroneous taxes without court action. Whenever a taxpayer believes or has reason to believe that, through error in description, double assessments or manifest errors in assessment which do not involve a revaluation of the property, he has been erroneously assessed or that a tax has been incorrectly extended against him upon the tax rolls, and the tax based upon such erroneous assessment or incorrect extension has been paid, such taxpayer may initiate a proceeding for the cancellation or reduction of the assessment of his property and the tax based thereon or for correction of the error in extending the tax on the tax rolls, and for the refund of the claimed erroneous tax or excessive portion thereof, by filing a petition therefor with the county assessor of the county in which the property is or was located or taxed, which petition shall legally describe the property, show the assessed valuation and tax placed against the property for the year or years in question and the taxpayer's reasons for believing that there was an error in the assessment within the meaning of RCW 84.68.110 through 84.68.150, or in extending the tax upon the tax rolls and set forth the sum to which the taxpayer desires to have the assessment reduced or the extended tax corrected. [1961 c 15 § 84.68.110. Prior: 1939 c 16 § 1; RRS § 11241–1.]

Procedure of county officers—Transmittal of findings to tax commission. Upon the filing of the petition with the county assessor that officer shall proceed forthwith to conduct such investigation as may be necessary to ascertain and determine whether or not the assessment in question was erroneous or whether or not the tax was incorrectly extended upon the tax rolls and if he finds there is probable cause to believe that the property was

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erroneously assessed, and that such erroneous assessment was due to an error in description, double assessment or manifest error in assessment which does not involve a revaluation of the property, or that the tax was incorrectly extended upon the tax rolls, he shall endorse his findings upon the petition, and thereupon within ten days after the filing of the petition by the taxpayer forward the same to the county treasurer. If the assessor's findings be in favor of cancellation or reduction or correction he shall include therein a statement of the amount to which he recommends that the assessment and tax be reduced. It shall be the duty of the county treasurer, upon whom a petition with endorsed findings is served, as in RCW 84.68.110 through 84.68.150 provided, to endorse thereon a statement whether or not the tax against which complaint is made has in fact been paid and, if paid, the amount thereof, whereupon the county treasurer shall immediately transmit the petition to the prosecuting attorney and the prosecuting attorney shall make such investigation as he deems necessary and, within ten days after receipt of the petition and findings by him, transmit the same to the state tax commission with his recommendation in respect to the granting or denial of the petition. [1961 c 15 § 84.68.120. Prior: 1939 c 16 § 2; RRS § 11241–2.]

84.68.130 Small claims recoveries——Procedure of tax commission. Upon receipt of the petition, findings and recommendations the state tax commission shall proceed to consider the same, and it may require evidence to be submitted and make such investigation as it deems necessary and for such purpose the commission shall be empowered to subpoena witnesses in order that all material and relevant facts may be ascertained. Upon the conclusion of its consideration of the petition and within thirty days after receipt thereof, the commission shall enter an order either granting or denying the petition and if the petition be granted the commission may order the assessment canceled or reduced or the extended tax corrected upon the tax rolls in any amount it deems proper but in no event to exceed the amount of reduction or correction recommended by the county assessor. [1961 c 15 § 84.68.130. Prior: 1939 c 16 § 3; RRS § 11241–3.]

84.68.140 Small claims recoveries—Payment of refunds—Procedure. Certified copies of the commission's order shall be forwarded to the county assessor, the county auditor and the taxpayer, and the taxpayer shall immediately be entitled to a refund of the difference, if any, between the tax already paid and the canceled or reduced or corrected tax based upon the order of the tax commission with legal interest on such amount from the date of payment of the original tax. Upon receipt of the commission's order the county auditor shall draw a warrant against the county tax refund fund in the amount of any tax reduction so ordered, plus legal interest to the date such warrant is issued, and such warrant shall be paid by the county treasurer out of any moneys on hand in said fund. If no funds are available in the county tax refund fund for the payment of such warrant the warrant shall bear interest and shall be callable under such conditions as are provided by law for county warrants and such interest, if any, shall also be paid out of said fund. The commission's order shall for all purposes be considered as a judgment against the county tax refund fund and the obligation thereof shall be discharged in the same manner as provided by law for the discharge of judgments against the county for excessive taxes under the provisions of RCW 84.68.010 through 84.68.070 or any act amendatory thereof. [1961 c 15 § 84.68.140. Prior: 1939 c 16 § 4; RRS § 11241–4.]

84.68.150 Small claims recoveries—Limitation as to time and amount of refund. No petition for cancellation or reduction of assessment or correction of tax rolls and the refund of taxes based thereon under RCW 84-.68.110 through 84.68.150 shall be considered unless filed within three years after the year in which the tax became payable or purported to become payable. The maximum refund under the authority of RCW 84.68-.110 through 84.68.150 for each year involved in the taxpayer's petition shall be two hundred dollars. Should the amount of excess tax for any such year be in excess of two hundred dollars, a refund of two hundred dollars shall be allowed under RCW 84.68.110 through 84.68-.150, without prejudice to the right of the taxpayer to proceed as may be otherwise provided by law to recover the balance of the excess tax paid by him. [1961 c 15 § 84.68.150. Prior: 1949 c 158 § 1; 1941 c 154 § 1; 1939 c 16 § 5; Rem. Supp. 1949 § 11241–5.]



Refunds 84.69.030

Chapter 84.69 REFUNDS

Sections	
84.69.010	Definitions.
84.69.020	Grounds for refunds.
84.69.030	Procedure to obtain order for refund.
84.69.040	Refunds may include amounts paid to state, and county and taxing district taxes.
84.69.050	Refund with respect to amounts paid state.
84.69.060	Refunds with respect to county and state taxes.
84.69.070	Refunds with respect to taxing districts——Administrative expenses—Disposition of funds upon expiration of refund orders.
84.69.080	Refunds with respect to taxing districts—Not to be paid from county funds.
84.69.090	To whom refund may be paid.
84.69.100	Refunds shall include interest——Written protests not required.
84.69.110	Expiration date of refund orders.
84.69.120	Action on rejected claim—Time for commencement.
84.69.130	Claim prerequisite to action——Recovery limited to ground asserted.
84.69.140	Interest shall be allowed on amount recovered—— Exception.
84.69.150	Refunds within sixty days.
84.69.160	Chapter does not supersede existing law.
84.69.170	Payment under protest not required.

84.69.010 Definitions. As used in this chapter, unless the context indicates otherwise:

- (1) "Taxing district" means any county, city, town, township, port district, school district, road district, metropolitan park district, water district, or other municipal corporation now or hereafter authorized by law to impose burdens upon property within the district in proportion to the value thereof, for the purpose of obtaining revenue for public purposes, as distinguished from municipal corporations authorized to impose burdens, or for which burdens may be imposed, for such purposes, upon property in proportion to the benefits accruing thereto.
- (2) "Tax" includes penalties and interest. [1961 c 15 § 84.69.010. Prior: 1957 c 120 § 1.]
- **84.69.020** Grounds for refunds. On order of the board of county commissioners or other county legislative authority of any county, ad valorem taxes paid before or after delinquency shall be refunded if they were:
 - (1) Paid more than once; or
- (2) Paid as a result of manifest error in description; or
- (3) Paid as a result of a clerical error in extending the tax rolls: or
- (4) Paid as a result of other clerical errors in listing property; or
- (5) Paid with respect to improvements which did not exist on assessment date; or
- (6) Paid under levies or statutes adjudicated to be illegal or unconstitutional; or
- (7) Paid as a result of mistake, inadvertence, or lack of knowledge by any person exempted from paying real property taxes or a portion thereof pursuant to *RCW 84.36.128 or pursuant to *RCW 84.36.370 and 84.36.380; or
- (8) Paid or overpaid as a result of mistake, inadvertence, or lack of knowledge by either a public official or employee or by any person paying the same or paid as

a result of mistake, inadvertence, or lack of knowledge by either a public official or employee or by any person paying the same with respect to real property in which the person paying the same has no legal interest; or

- (9) Paid on the basis of an assessed valuation which was appealed to the county board of equalization and ordered reduced by the board; or
- (10) Paid on the basis of an assessed valuation which was appealed to the state board of tax appeals and ordered reduced by the board: *Provided*, That the amount refunded under subsections (9) and (10) shall only be for the difference between the tax paid on the basis of the appealed valuation and the tax payable on the valuation adjusted in accordance with the board's order.
- (11) Paid as a state property tax levied upon county assessed property, the assessed value of which has been established by the state board of tax appeals for the year of such levy: *Provided*, *however*, That the amount refunded shall only be for the difference between the state property tax paid and the amount of state property tax which would, when added to all other property taxes within the one percent limitation of Article VII, section 2 (Amendment 59) of the state Constitution equal one percent of the assessed value established by the board.

No refunds under the provisions of this section shall be made because of any error in determining the valuation of property, except as authorized in subsection (9), (10), and (11). [1974 1st ex.s. c 122 § 2; 1972 ex.s. c 126 § 2; 1971 ex.s. c 288 § 14; 1969 ex.s. c 224 § 1; 1961 c 15 § 84.69.020. Prior: 1957 c 120 § 2.]

*Reviser's note: (1) RCW 84.36.128 was repealed by 1971 ex.s. c 288 § 27. See also note as to Savings——1971 ex.s. c 288 following RCW 84.40.030.

(2) RCW 84.36.370 and 84.36.380 were repealed by 1974 1st ex.s. c 182 § 6.

For later enactment of this subject matter, see RCW 84.36.381-84.36.389.

Purpose—1974 1st ex.s. c 122: "The legislature recognizes that the operation of the provisions of RCW 84.52.065 and 84.48.080, providing for adjustments in the county-determined assessed value of property for purposes of the state property tax for schools, may, with respect to certain properties, result in a total regular property tax payment in excess of the one percent limitation provided for in Article 7, section 2 (Amendment 59) of the state Constitution. The primary purpose of this 1974 amendatory act is to provide a procedure for administrative relief in such cases, such relief to be in addition to the presently existing procedure for judicial relief through a refund action provided for in RCW 84.68.020." [1974 1st ex.s. c 122 § 1.] This applies to the amendment to RCW 84.69.020 by 1974 1st ex.s. c 122.

Severability—Savings—1971 ex.s. c 288: See notes following RCW 84.40.030.

- 84.69.030 Procedure to obtain order for refund. Except in cases wherein the board of county commissioners acts upon its own motion, no orders for a refund under this chapter shall be made except on a claim:
- (1) Verified by the person who paid the tax, his guardian, executor or administrator; and
- (2) Filed within three years after making of the payment sought to be refunded; and

- (3) Stating the statutory ground upon which the refund is claimed. [1961 c 15 § 84.69.030. Prior: 1957 c 120 § 3.]
- 84.69.040 Refunds may include amounts paid to state, and county and taxing district taxes. Refunds ordered by the board of county commissioners may include:
- (1) A portion of amounts paid to the state treasurer by the county treasurer as money belonging to the state; and also
- (2) County taxes and taxes collected by county officers for taxing districts. [1961 c 15 § 84.69.040. Prior: 1957 c 120 § 4.]

84.69.050 Refund with respect to amounts paid state. The part of the refund representing amounts paid to the state shall be paid from the county general fund and the state auditor shall, upon the next succeeding settlement with the county, certify this amount refunded to the county: *Provided*, That when a state-wide refund of tax funds pursuant to state levies is required, the state auditor and department of revenue shall authorize adjustment procedures whereby counties may deduct from property tax remittances to the state the amount required to cover the state's portion of the refunds. [1973 2nd ex.s. c 5 § 1; 1961 c 15 § 84.69.050. Prior: 1957 c 120 § 5.]

84.69.060 Refunds with respect to county and state taxes. Refunds ordered under this chapter with respect to county and state taxes shall be paid by checks drawn upon the appropriate fund by the county treasurer: Provided, That in making refunds on a county or district wide basis, the county treasurer may make an adjustment on the next property tax payment due for the amount of the refund unless the taxpayer requests immediate refund. [1973 2nd ex.s. c 5 § 2; 1961 c 15 § 84-.69.060. Prior: 1957 c 120 § 6.]

84.69.070 Refunds with respect to taxing districts—Administrative expenses—Disposition of funds upon expiration of refund orders. Refunds ordered with respect to taxing districts shall be paid by checks drawn by the county treasurer upon such available funds, if any, as the taxing districts may have on deposit in the county treasury, or in the event such funds are insufficient, then out of funds subsequently accruing to such taxing district and on deposit in the county treasury. When such refunds are made as a result of taxes paid under levies or statutes adjudicated to be illegal or unconstitutional all administrative costs including interest paid on the refunds incurred by the county treasurer in making such refunds shall be a charge against the funds of such districts and/or the state on a pro rata basis until the county current expense fund is fully reimbursed for the administrative expenses incurred in making such refund: *Provided*, That whenever orders for refunds of ad valorem taxes promulgated by boards of county commissioners and unpaid checks shall expire and become void as provided in RCW 84-.69.110, then any moneys remaining in a refund account established by the county treasurer for any taxing district may be transferred by the county treasurer from such refund account to the county current expense fund to reimburse the county for the administrative expense incurred in making refunds as prescribed herein. Any excess then remaining in the taxing district refund account may then be transferred by the county treasurer to the current expense fund of the taxing district for which the tax was originally levied and collected. [1973 2nd ex.s. c 5 § 3; 1963 c 114 § 1; 1961 c 270 § 2; 1961 c 15 § 84.69.070. Prior: 1957 c 120 § 7.]

84.69.080 Refunds with respect to taxing districts—Not to be paid from county funds. Neither any county nor its officers shall refund amounts on behalf of a taxing district from county funds. [1961 c 15 § 84.69.080. Prior: 1957 c 120 § 8.]

84.69.090 To whom refund may be paid. The payment of refunds shall be made payable, at the election of the appropriate treasurer, to the taxpayer, his guardian, executor, or administrator or the owner of record of the property taxed, his guardian, executor, or administrator. [1961 c 15 § 84.69.090. Prior: 1957 c 120 § 9.]

84.69.100 Refunds shall include interest—Written protests not required. Refunds of taxes made pursuant to RCW 84.69.010 through 84.69.090 shall include interest at the rate of five percent per annum from the date of collection of the portion refundable or from the date of claim for refund, whichever is later: Provided, That refunds on a state, county, or district wide basis during 1973 shall not commence to accrue interest until six months following the date of the final order of the court. No written protest by individual taxpayers need to be filed to receive a refund pursuant to *this 1973 amendatory act. [1973 2nd ex.s. c 5 § 4; 1961 c 15 § 84.69.100. Prior: 1957 c 120 § 10.]

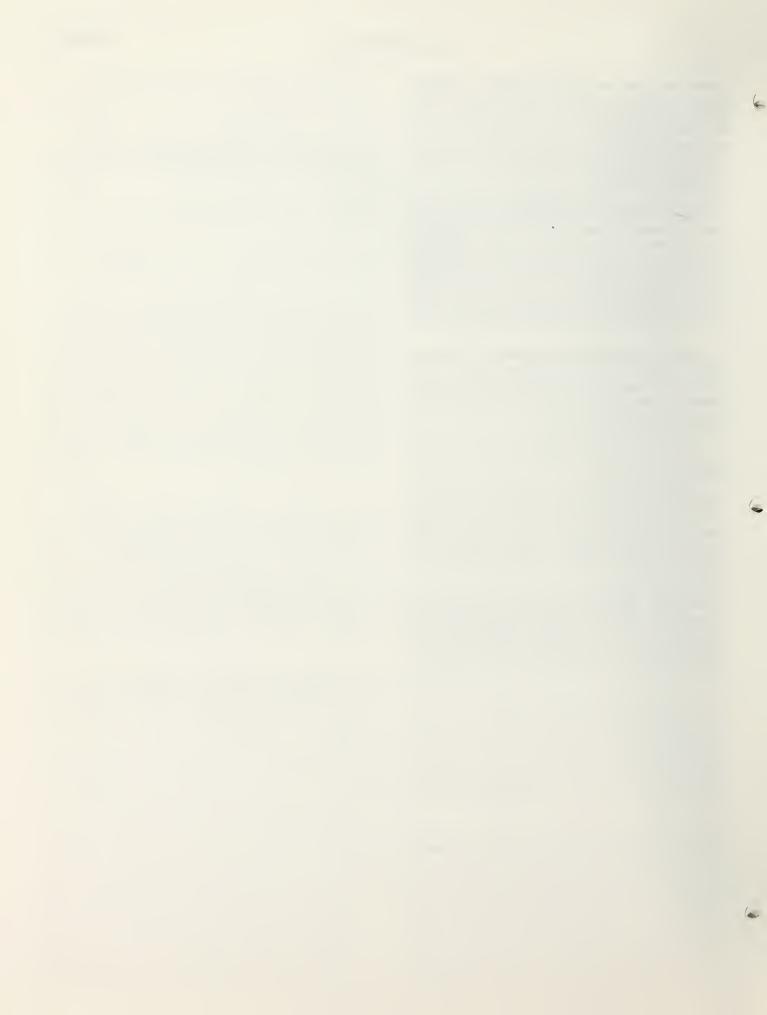
*Reviser's note: "this 1973 amendatory act" consists of amendments to RCW 84.69.050, 84.69.060, 84.69.070 and 84.69.100 by 1973 2nd ex.s. c 5.

84.69.110 Expiration date of refund orders. Every order for refund of ad valorem taxes promulgated by the board of county commissioners under authority of this chapter as hereafter amended shall expire and be void three years from the date of the order and all unpaid checks shall become void. [1961 c 15 § 84.69.110. Prior: 1957 c 120 § 11.]

84.69.120 Action on rejected claim—Time for commencement. If the board of county commissioners rejects a claim or fails to act within six months from the date of filing of a claim for refund in whole or in part, the person who paid the taxes, his guardian, executor, or administrator may within one year after the date of payment of the claimed refund amount commence an action in the superior court against the county to recover the taxes which the board of county commissioners have refused to refund. [1961 c 15 § 84.69.120. Prior: 1957 c 120 § 12.]

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- 84.69.130 Claim prerequisite to action—Recovery limited to ground asserted. No action shall be commenced or maintained under this chapter unless a claim for refund shall have been filed in compliance with the provisions of this chapter, and no recovery of taxes shall be allowed in any such action upon a ground not asserted in the claim for refund. [1961 c 15 § 84.69.130. Prior: 1957 c 120 § 13.]
- 84.69.140 Interest shall be allowed on amount recovered—Exception. In any action in which recovery of taxes is allowed by the court, the plaintiff is entitled to interest on the taxes for which recovery is allowed at a rate of five percent per annum from the date of collection of the tax to the date of entry of judgment, and such accrued interest shall be included in the judgment. This section shall not apply to taxes paid before June 12, 1957. [1961 c 15 § 84.69.140. Prior: 1957 c 120 § 14.]
- 84.69.150 Refunds within sixty days. Notwithstanding any other laws to the contrary, any taxes paid before or after delinquency may be refunded, without interest, by the county treasurer within sixty days after the date of payment if:
 - (1) Paid more than once; or
- (2) The amount paid exceeds the amount due on the property as shown on the roll. [1961 c 15 § 84.69.150. Prior: 1957 c 120 § 15.]
- 84.69.160 Chapter does not supersede existing law. This chapter is enacted as a concurrent refund procedure and shall not be construed to displace or supersede any portion of the existing laws relating to refunding procedures. [1961 c 15 § 84.69.160. Prior: 1957 c 120 § 16.]
- 84.69.170 Payment under protest not required. The remedies herein provided shall be available regardless of whether the taxes in question were paid under protest. [1961 c 15 § 84.69.170. Prior: 1957 c 120 § 17.]



Chapter 84.70 DESTROYED PROPERTY—ABATEMENT OR REFUND

Sections	
84.70.010	Reduction in true cash value—Formula.
84.70.020	Claims for relief——Procedure.
84.70.030	Review of determination——Abatement or refund
	procedure.
84.70.040	Arson destroyed property.
84.70.050	Property destroyed after placement on tax rolls-Du-
	ties of county assessor.

84.70.010 Reduction in true cash value—Formula.
(1) If, prior to May 31 in any calendar year, any real or personal property placed upon the assessment and tax rolls as of January 1 of that year is destroyed in whole or in part by fire or by act of God, the true cash value of such property shall be reduced for that year by an amount determined as follows:

(a) First take the true cash value of such taxable property and deduct therefrom the true cash value of the remaining property.

(b) Then divide any amount remaining by twelve and multiply the quotient by the number of months or major fraction thereof remaining in the calendar year after the date of the destruction of the property.

(2) The amount of taxes to be abated or refunded under RCW 84.70.010 shall be determined by multiplying the amount of net loss determined under subsection (1) of this section by the rate percent of levy applicable to the property in the tax year to which the reduction of assessed value is applicable. [1974 1st ex.s. c 196 § 3.]

Severability——1974 1st ex.s. c 196: See note following RCW 84.56.020.

Refund or property taxes: Chapter 84.69 RCW.

84.70.020 Claims for relief——Procedure. Within seventy-five days after the date of destruction, or seventy-five days after May 6, 1974, whichever is later, the taxpayer, using a form prepared by the department of revenue and provided by the assessor, shall notify the county assessor of his intention to claim the relief provided by *sections 2 through 5 of this 1974 amendatory act. The taxpayer shall also file a copy with the legislative body of the county, which shall serve as a petition for abatement of the tax, if unpaid, or for refund of the tax, if paid, or part thereof, but without provision for interest: Provided, That any refund under this section shall be construed to be the return of an overpayment made by the taxpayer. The form shall contain such information as the department may prescribe. After receipt of the taxpayer's claim, and within thirty days after the ninetieth day provided in *section 2 of this 1974 amendatory act, the county assessor shall provide the legislative body of the county with his determination of the facts necessary to calculate the amount of relief, if any, to which he believes the taxpayer is entitled. A copy of the assessor's determination shall be sent to the taxpayer. [1974 1st ex.s. c 196 § 4.]

*Reviser's note: (1) The references to section 2 of this 1974 amendatory act [1974 1st ex.s. c 196 § 2] appearing in two places in this section are apparently erroneous as section 2 consists of a repeal of RCW 84.40.342 pertaining to the taxation of mobile homes.

(2) Sections of 1974 1st ex.s. c 196 pertaining to relief for property placed on the tax rolls but subsequently destroyed are codified as chapter 84.70 RCW and subsection (2) of RCW 36.21.080.

Severability——1974 1st ex.s. c 196: See note following RCW 84.56.020.

84.70.030 Review of determination——Abatement or refund procedure. If the taxpayer disagrees with the determination made by the county assessor, he shall advise the county legislative body of his own determination, and request a hearing. Thereafter, the county legislative body shall make a determination of the amount of relief, if any, to which the taxpayer is entitled. The determination of the county legislative body shall be final and not appealable. The legislative body may order the tax against the property, if unpaid, to be abated in whole or in part, and if paid by the taxpayer, to be refunded in whole or in part by payment from the general fund of the county, in accordance with the legislative body's determination. If an abatement is ordered the assessor and tax collector shall make the necessary adjustments to the assessment and tax rolls, and the necessary entries required by the order in the records of their respective offices. If any refund is made, the county's general fund shall be reimbursed from the several taxing districts affected from the next taxes due for distribution to such districts. [1974 1st ex.s. c 196 § 5.]

Severability——1974 1st ex.s. c 196: See note following RCW 84.56.020.

84.70.040 Arson destroyed property. No relief under RCW 84.70.010 through 84.70.040 shall be given to any person who is convicted of arson with regard to the property for which relief is sought. [1974 1st ex.s. c 196 § 6.]

Severability——1974 1st ex.s. c 196: See note following RCW 84.56.020.

84.70.050 Property destroyed after placement on tax rolls—Duties of county assessor. See RCW 36.21.080.



Chapter 84.72

FEDERAL PAYMENTS IN LIEU OF TAXES

Sections

84.72.010 State treasurer authorized to receive lieu payments—

Tax commission to apportion.

84.72.020 Basis of apportionment.

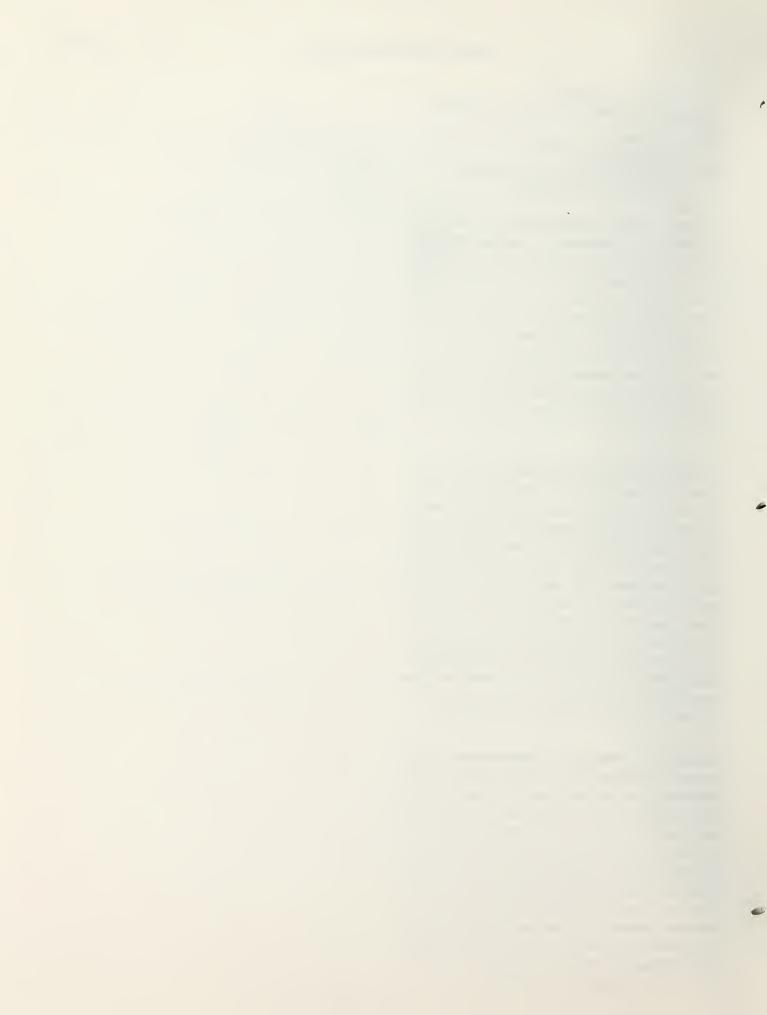
84.72.030 Certification of apportionment to state treasurer—

Distribution to county treasurers.

84.72.010 State treasurer authorized to receive lieu payments—Tax commission to apportion. The state treasurer is hereby authorized and directed to receive any moneys that may be paid to the state by the United States or any agency thereof in lieu of ad valorem property taxes, and to transfer the same to the respective county treasurers in compliance with apportionments made by the state tax commission; and the state treasurer shall immediately notify the tax commission of the receipt of any such payment. [1961 c 15 § 84.72-.010. Prior: 1941 c 199 § 1; Rem. Supp. 1941 § 11337–15.]

84.72.020 Basis of apportionment. Any such moneys so paid to the state treasurer shall be apportioned to the state and to the taxing districts thereof that would be entitled to share in the property taxes in lieu of which such payments are made in the same proportion that the state and such taxing units would have shared in such property taxes if the same had been levied. The basis of apportionment shall be the same as that of property taxes first collectible in the year in which such lieu payment is made: *Provided*, That if any such lieu payment cannot be so apportioned the apportionment shall be made on such basis as the tax commission shall deem equitable and proper. [1961 c 15 § 84.72.020. Prior: 1941 c 199 § 2; Rem. Supp. 1941 § 11337–16.]

84.72.030 Certification of apportionment to state treasurer—Distribution to county treasurers. The tax commission may indicate either the exact apportionment to taxing units or it may direct in general terms that county treasurers shall apportion any such lieu payment in the manner provided in RCW 84.72.020. In either event the tax commission shall certify to the state treasurer the basis of apportionment and the state treasurer shall thereupon forthwith transmit any such lieu payment, together with a statement of the basis of apportionment, to the county treasurer in accordance with such certification. [1961 c 15 § 84.72.030. Prior: 1941 c 199 § 3; Rem. Supp. 1941 § 11337–17.]



Chapter 84.98 CONSTRUCTION

Sections	
84.98.010	Continuation of existing law.
84.98.020	Title, chapter, section headings not part of law.
84.98.030	Invalidity of part of title not to affect remainder.
84.98.040	Repeals and saving.
84.98.050	Emergency——1961 c 15.

84.98.010 Continuation of existing law. The provisions of this title insofar as they are substantially the same as statutory provisions repealed by this chapter, and relating to the same subject matter, shall be construed as restatements and continuations, and not as new enactments. [1961 c 15 § 84.98.010.]

84.98.020 Title, chapter, section headings not part of law. Title headings, chapter headings, and section or subsection headings, as used in this title, do not constitute any part of the law. [1961 c 15 § 84.98.020.]

84.98.030 Invalidity of part of title not to affect remainder. If any section, subdivision of a section, paragraph, sentence, clause or word of this title for any reason shall be adjudged invalid, such judgment shall not affect, impair or invalidate the remainder of this title but shall be confined in its operation to the section, subdivision of a section, paragraph, sentence, clause or word directly involved in the controversy in which such judgment shall have been rendered. If any tax imposed under this title shall be adjudged invalid as to any person, corporation, association or class of persons, corporations or associations included within the scope of the general language of this title such invalidity shall not affect the liability of any person, corporation, association or class of persons, corporations or associations as to which such tax has not been adjudged invalid. It is hereby expressly declared that had any section, subdivision of a section, paragraph, sentence, clause, word or any person, corporation, association or class of persons, corporations or associations as to which this title is declared invalid been eliminated from the title at the time the same was considered the title would have nevertheless been enacted with such portions eliminated. [1961 c 15 § 84.98.030.]

84.98.040 Repeals and saving. The following acts or parts of acts are repealed:

- (1) Sections 1 through 32, pp 330–338, Laws of 1854;
- (2) Sections 1 and 2, p 27, Laws of 1865;
- (3) Sections 1 through 33, p 58, Laws of 1867;
- (4) Sections 1 through 85, p 176, Laws of 1869;
- (5) Sections 1 through 52, p 36, Laws of 1871;
- (6) Sections 1 through 84, p 154, Laws of 1877;
- (7) Sections 1 through 195, p 3, Laws of 1879;
- (8) Sections 2829 through 2969, Code of 1881;
- (9) Sections 1 through 26, p 47, Laws of 1886;
- (10) Sections 1 through 3, p 89, Laws of 1886;
- (11) Sections 1 through 5, pp 89–90, Laws of 1886;
- (12) Sections 1 through 4, pp 90–91, Laws of 1886;
- (13) Sections 1 through 3, pp 92-93, Laws of 1886;
- (14) Sections 1 through 4, pp 93–94, Laws of 1886;
- (15) Sections 1 through 3, pp 94–95, Laws of 1886;

- (16) Chapter 22, (p 43), Laws of 1888;
- (17) Chapter 106, (p 192), Laws of 1888;
- (18) Chapter 107, (p 194), Laws of 1888;
- (19) Chapter 125, (p 220), Laws of 1888;
- (20) Chapter 18, (p 530), Laws of 1890;
- (21) Chapter 140, Laws of 1891;
- (22) Chapter 124, Laws of 1893;
- (23) Chapter 61, Laws of 1895;
- (24) Chapter 176, Laws of 1895;
- (25) Chapter 71, Laws of 1897;
- (26) Chapter 32, Laws of 1899;
- (27) Chapter 141, Laws of 1899;
- (28) Chapter 79, Laws of 1901;
- (29) Chapter 124, Laws of 1901;
- (30) Chapter 133, Laws of 1901;
- (31) Chapter 176, Laws of 1901;
- (32) Chapter 178, Laws of 1901;
- (33) Chapter 2, Laws of 1901, extraordinary session;
- (34) Chapter 59, Laws of 1903;
- (35) Chapter 83, Laws of 1903;
- (36) Chapter 164, Laws of 1903;
- (37) Chapter 165, Laws of 1903;
- (38) Chapter 178, Laws of 1903;
- (39) Chapter 181, Laws of 1903;
- (40) Chapter 183, Laws of 1903;
- (41) Chapter 115, Laws of 1905;
- (42) Chapter 128, Laws of 1905;
- (43) Chapter 136, Laws of 1905;
- (44) Chapter 143, Laws of 1905;
- (45) Chapter 29, Laws of 1907;
- (46) Chapter 36, Laws of 1907;
- (47) Chapter 46, Laws of 1907;
- (48) Chapter 48, Laws of 1907;
- (49) Chapter 54, Laws of 1907; (50) Chapter 78, Laws of 1907;
- (51) Chapter 108, Laws of 1907;
- (52) Chapter 129, Laws of 1907;
- (53) Chapter 131, Laws of 1907;
- (54) Chapter 206, Laws of 1907;
- (55) Chapter 215, Laws of 1907;
- (56) Chapter 220, Laws of 1907;
- (57) Chapter 138, Laws of 1909;
- (58) Chapter 163, Laws of 1909;
- (59) Chapter 230, Laws of 1909;
- (60) Chapter 12, Laws of 1911;
- (61) Chapter 21, Laws of 1911;
- (62) Chapter 24, Laws of 1911;
- (63) Chapter 112, Laws of 1913;
- (64) Chapter 117, Laws of 1913;
- (65) Chapter 140, Laws of 1913;
- (66) Chapter 7, Laws of 1915;
- (67) Chapter 122, Laws of 1915;
- (68) Chapter 131, Laws of 1915;
- (69) Chapter 137, Laws of 1915;
- (70) Chapter 146, Laws of 1915;
- (71) Chapter 25, Laws of 1917;
- (72) Chapter 26, Laws of 1917;
- (73) Chapter 55, Laws of 1917;
- (74) Chapter 113, Laws of 1917;
- (75) Chapter 141, Laws of 1917;

(131) Chapter 56, Laws of 1937;

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(76) Chapter 142, Laws of 1917;
                                                             (132) Chapter 57, Laws of 1937;
  (77) Chapter 87, Laws of 1919;
                                                             (133) Chapter 58, Laws of 1937;
  (78) Chapter 142, Laws of 1919;
                                                             (134) Chapter 68, Laws of 1937;
  (79) Chapter 2, Laws of 1920, extraordinary session;
                                                             (135) Chapter 118, Laws of 1937;
  (80) Chapter 3, Laws of 1920, extraordinary session;
                                                             (136) Chapter 121, Laws of 1937;
  (81) Chapter 60, Laws of 1921;
                                                             (137) Chapter 122, Laws of 1937;
  (82) Chapter 117, Laws of 1921;
                                                             (138) Chapter 2, Laws of 1939;
  (83) Chapter 124, Laws of 1921;
                                                             (139) Chapter 16, Laws of 1939;
  (84) Chapter 171, Laws of 1921;
                                                             (140) Chapter 37, Laws of 1939;
  (85) Chapter 84, Laws of 1923;
                                                             (141) Chapter 66, Laws of 1939;
  (86) Chapter 18, Laws of 1925;
                                                             (142) Chapter 67, Laws of 1939;
  (87) Chapter 31, Laws of 1925;
                                                             (143) Chapter 83, Laws of 1939;
  (88) Sections 1 through 139, chapter 130, Laws of
                                                             (144) Chapter 104, Laws of 1939;
1925, extraordinary session;
                                                             (145) Chapter 116, Laws of 1939;
  (89) Chapter 171, Laws of 1925, extraordinary
                                                             (146) Chapter 136, Laws of 1939;
                                                             (147) Chapter 137, Laws of 1939;
  (90) Chapter 263, Laws of 1927;
                                                             (148) Chapter 155, Laws of 1939;
  (91) Sections 1 through 10 and 12 through 15, chapter
                                                             (149) Sections 1, 2 and 4 through 52, chapter 206,
280, Laws of 1927;
                                                           Laws of 1939;
  (92) Chapter 282, Laws of 1927;
                                                             (150) Chapter 13, Laws of 1941;
  (93) Chapter 290, Laws of 1927;
                                                             (151) Chapter 32, Laws of 1941;
  (94) Chapter 303, Laws of 1927;
                                                             (152) Chapter 79, Laws of 1941;
  (95) Chapter 70, Laws of 1929;
                                                             (153) Chapter 120, Laws of 1941;
  (96) Chapter 126, Laws of 1929;
                                                             (154) Chapter 144, Laws of 1941;
  (97) Chapter 197, Laws of 1929;
                                                             (155) Chapter 152, Laws of 1941;
  (98) Chapter 199, Laws of 1929;
                                                             (156) Chapter 154, Laws of 1941;
  (99) Chapter 15, Laws of 1931;
                                                             (157) Chapter 155, Laws of 1941;
  (100) Chapter 34, Laws of 1931;
                                                             (158) Chapter 176, Laws of 1941;
  (101) Chapter 40, Laws of 1931;
                                                             (159) Chapter 199, Laws of 1941;
  (102) Chapter 62, Laws of 1931;
                                                             (160) Chapter 34, Laws of 1943;
  (103) Chapter 81, Laws of 1931;
                                                             (161) Chapter 168, Laws of 1943;
  (104) Chapter 83, Laws of 1931;
                                                             (162) Chapter 182, Laws of 1943;
  (105) Chapter 96, Laws of 1931;
                                                             (163) Chapter 223, Laws of 1943;
  (106) Chapter 106, Laws of 1931;
                                                             (164) Chapter 56, Laws of 1945;
  (107) Chapter 113, Laws of 1931;
                                                             (165) Chapter 59, Laws of 1945;
  (108) Chapter 33, Laws of 1933;
                                                             (166) Chapter 82, Laws of 1945;
  (109) Chapter 35, Laws of 1933;
                                                             (167) Chapter 109, Laws of 1945;
  (110) Chapter 48, Laws of 1933;
                                                             (168) Chapter 134, Laws of 1945;
  (111) Chapter 53, Laws of 1933;
                                                             (169) Chapter 142, Laws of 1945;
  (112) Chapter 82, Laws of 1933;
                                                             (170) Chapter 170, Laws of 1945;
  (113) Chapter 104, Laws of 1933;
                                                             (171) Sections 1 and 2, chapter 172, Laws of 1945;
  (114) Chapter 115, Laws of 1933;
                                                             (172) Chapter 253, Laws of 1945;
  (115) Chapter 146, Laws of 1933;
                                                             (173) Chapter 60, Laws of 1947;
  (116) Chapter 171, Laws of 1933;
                                                             (174) Chapter 150, Laws of 1947;
  (117) Chapter 19, Laws of 1933, extraordinary
                                                             (175) Chapter 231, Laws of 1947;
session;
                                                             (176) Chapter 238, Laws of 1947;
  (118) Chapter 51, Laws of 1933, extraordinary
                                                             (177) Chapter 269, Laws of 1947;
session;
                                                             (178) Chapter 270, Laws of 1947;
  (119) Chapter 53, Laws of 1933, extraordinary
                                                             (179) Chapter 21, Laws of 1949;
session;
                                                             (180) Chapter 36, Laws of 1949;
  (120) Chapter 27, Laws of 1935;
                                                             (181) Chapter 65, Laws of 1949;
  (121) Chapter 30, Laws of 1935;
  (122) Chapter 79, Laws of 1935;
                                                             (182) Chapter 66, Laws of 1949;
                                                             (183) Chapter 69, Laws of 1949;
  (123) Chapter 123, Laws of 1935;
                                                             (184) Chapter 158, Laws of 1949;
  (124) Chapter 127, Laws of 1935;
                                                             (185) Chapter 224, Laws of 1949;
  (125) Chapter 131, Laws of 1935;
                                                             (186) Chapter 11, Laws of 1950, extraordinary
  (126) Chapter 166, Laws of 1935;
  (127) Chapter 4, Laws of 1937;
                                                             (187) Chapter 116, Laws of 1951;
  (128) Chapter 11, Laws of 1937;
                                                             (188) Chapter 172, Laws of 1951;
  (129) Chapter 17, Laws of 1937;
                                                             (189) Chapter 220, Laws of 1951;
  (130) Chapter 20, Laws of 1937;
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(190) Chapter 255, Laws of 1951;

Construction 84.98.050

- (191) Chapter 8, Laws of 1951, first extraordinary session;
- (192) Chapter 23, Laws of 1951, second extraordinary session;
 - (193) Chapter 103, Laws of 1953;
 - (194) Chapter 162, Laws of 1953;
 - (195) Chapter 175, Laws of 1953;
 - (196) Chapter 189, Laws of 1953;
 - (197) Chapter 93, Laws of 1955;
 - (198) Chapter 105, Laws of 1955;
 - (199) Chapter 112, Laws of 1955;
 - (200) Chapter 113, Laws of 1955;
 - (201) Chapter 120, Laws of 1955;
 - (202) Chapter 196, Laws of 1955;
- (203) Sections 1 through 9, 11 through 16 and 18, chapter 251, Laws of 1955;
 - (204) Chapter 253, Laws of 1955;
 - (205) Chapter 32, Laws of 1957;
 - (206) Section 15, chapter 58, Laws of 1957;
 - (207) Chapter 120, Laws of 1957;
 - (208) Chapter 262, Laws of 1957;
- (209) Sections 1 through 3, chapter 277, Laws of 1957;
 - (210) Chapter 129, Laws of 1959;
 - (211) Sections 1, 3 and 5, chapter 290, Laws of 1959;
 - (212) Chapter 295, Laws of 1959;
 - (213) Sections 8 and 10, chapter 304, Laws of 1959.

Such repeals shall not be construed as invalidating, abating, or otherwise affecting any existing right acquired or any liability or obligation incurred under the provisions of the statutes repealed, nor any process, proceeding, or judgment involving the assessment of any property or the levy or collection of any tax thereunder, nor the validity of any certificate of delinquency, tax deed or other instrument or sale or other proceeding thereunder, nor any criminal or civil proceeding instituted thereunder, nor any rule, regulation or order promulgated thereunder, nor any administrative action taken thereunder, nor the term of office or appointment or employment of any person appointed or employed thereunder, nor shall such repeals operate to revive such former statutes, nor shall such repeals affect the application of any provision repealed herein which provides for the retroactive application of any provision of this title or laws prior hereto. The savings provisions of this section shall apply to all proceedings whether heretofore completed or which may be pending at the time this act takes effect. [1961 c 15 § 84.98.040.]

84.98.050 Emergency—1961 c 15. This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately. [1961 c 15 § 84.98.050.]



TITLE 85

DIKING AND DRAINAGE

Chapter 85.05 Diking districts

Chapter 85.05 DIKING DISTRICTS

Section

85.05.367 Lands owned by district exempt from taxation.

85.05.367 Lands owned by district exempt from taxation. Any and all lands purchased and acquired by the diking district through foreclosure of delinquent assessment certificates shall, so long as owned by, or until sold by, such diking district, be exempt from general state and county taxes. [1929 c 111 § 3; RRS § 4286–3. Formerly RCW 85.04.510, part.]

TITLE 86

FLOOD CONTROL

Chapters

86.12 Flood control by counties

86.15 Flood control zone districts

Chapter 86.12 FLOOD CONTROL BY COUNTIES

Section

86.12.010 County tax for river improvement fund—Flood control maintenance account.

County tax for river improvement 86.12.010 fund——Flood control maintenance account. The county commissioners of any county may annually levy a tax, beginning with the year 1907, in such amount as, in their judgment they may deem necessary or advisable, but not to exceed twenty-five cents per thousand dollars of assessed value upon all taxable property in such county, for the purpose of creating a fund to be known as "river improvement fund." There is hereby created in each such river improvement fund an account to be known as the "flood control maintenance account." [1973 1st ex.s. c 195 § 129; 1941 c 204 § 8; 1907 c 66 § 1; Rem. Supp. 1941 § 9625. FORMER PART OF SECTION: 1907 c 66 § 4, now codified as RCW 86.12.033.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Limitation on levies: State Constitution Art. 7 § 2 (Amendment 59); chapter 84.52 RCW.

Chapter 86.15 FLOOD CONTROL ZONE DISTRICTS

Section

86.15.160 Additional levies and assessments.

86.15.160 Additional levies and assessments. For the purposes of this chapter the board may authorize:

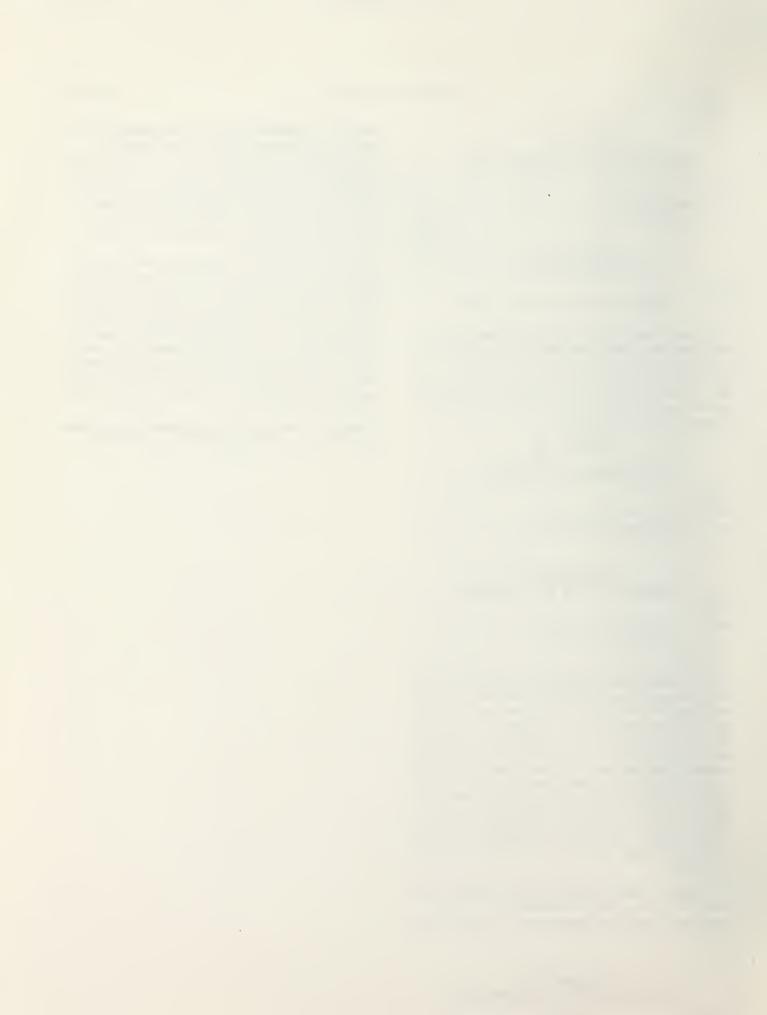
(1) A special annual ad valorem levy within any zone or participating zones when authorized by the voters of such zone or participating zones pursuant to the provisions of RCW 84.52.052 and RCW 84.52.054; and

(2) An assessment upon property specially benefited by an improvement made pursuant to the provisions of

chapter 86.09 RCW; and

(3) Within any zone or participating zones an annual levy of not to exceed fifty cents per thousand dollars of assessed value when such levy will not take dollar rates which other taxing districts may lawfully claim and which will not cause the combined levies to exceed the constitutional and/or statutory limitations, and such additional levy, or any portion thereof, may also be made when dollar rates of other taxing units is released therefor by agreement with the other taxing units from their authorized levies. [1973 1st ex.s. c 195 § 131; 1961 c 153 § 16.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.



STATE CONSTITUTION

Art. II, § 28

Special Legislation

Curative act validating indebtedness does not offend this provision. Baker v. Seattle, 2 Wash. 576 (1891).

Act exempting Y. M. C. A. property from taxation is a special law. Y. M. C. A. v. Parish, 89 Wash. 495 (1916).

This provision is not violated by an act giving municipalities preferential right to redeem property from the lien of general taxes in order to protect the lien of local improvements assessments. State ex rel. Spokane v. DeGraff, 143 Wash. 326 (1923).

Act exempting irrigation districts from taxation is not a special law. Richland

Irrigation District v. DeBou, 149 Wash. 242 (1928).

(1928). Statute directing that part of motor vehicle fund be appropriated to payment of unpaid Aurora Avenue assessments and to reimbursement of individuals who have paid such assessments violates this section. State ex rel. Collier v. Yelle, 9 Wn. (2d) 317 (1941). RCW 84.36.160 et seq. herein, providing conditionally for the exemption of certain commodities are not violative of this section. Libby, McNeill & Libby v. Ivarson, 19 Wn. (2d) 723 (1943).

Art. VII, § 1

Taxation

Exemption of moneys and credits, as one general class of property, does not violate this provision. State ex rel. Atwood v. Wooster, 163 Wash. 659 (1931).

Property held by a municipality for benefit of third parties is not exempt. Spokane County v. Spokane, 169 Wash. 355 (1932).

(1932).

Tax for unemployment relief is for a public purpose. State ex rel. Hamilton v. Martin, 173 Wash. 249 (1933).

There is no discrimination or lack of uniformity in taxing "nursery stock" as merchandise on one hand and exempting "growing crops" on the other. (Former law.) Miethke v. Pierce County, 173 Wash. 381 (1933) law.) Mie 381 (1933)

merchandise on one hand and exempting "growing crops" on the other. (Former law.) Miethke v. Pierce County, 173 Wash. 381 (1933).

Repeal of former section 3, Article VII, by this provision does not affect power of legislature to provide for assessment of inter-county property by tax commission since such power is inherent and nothing in this provision prohibits such legislation. State ex rel. King County v. Tax Commission, 174 Wash. 336 (1933).

Income is "property" as defined in this provision and graduated net income tax therefore violates the requirement of uniformity. Initiated income tax (ch. 5, L. 1933) held unconstitutional. Culliton v. Chase, 174 Wash. 363 (1933).

Occupation tax upon privilege of engagning in business activities, being an excise and not a property tax, does not violate this provision. State ex rel. Stiner v. Yelle, 174 Wash. 402 (1933); Supply Laundry Co. v. Jenner, 178 Wash. 72 (1934).

Former uniformity and equality provisions are superseded. State ex rel. Showalter v. Cook, 175 Wash. 364, 377 (1933).

Irrigation district not municipal corporation within exemption clause. Outlook Irr. Dist. v. Fels, 176 Wash. 211, 218 (1934).

The constitutional requirement that a uniform tax be assessed against all property was swept away by this amendment; and under the rule that the language of a constitution is to be taken in its general sense, which prevails over a restricted meaning, the word "rate" is used in the sense of both valuation and percentage, giving the legislature the fullest power as to either or both methods of taxing reforestation lands. State ex rel. Mascn County Logging Cc. v. Wiley, 177 Wash. 65 (1934).

Under this amendment, reforestation ands may be taxed by either a yield tax or an ad valorem tax at such rate as the legislature may fix, or by both. Id.

Excise tax measured by gross income of municipal utilities is not taxation of property of municipal corporations exempted by this section. Taccoma v. State Tax Commission, 177 Wash. 604 (1934).

Assessment of property of on

Retail sales tax is not a property tax and therefore is not subject to the uniformity clause of this section. Morrow v. Henneford, 182 Wash, 625 (1935).

Compensating or use tax, likewise, is not a property tax and does not offend uniformity clause of this section. Vancouver Oil Co. v. Henneford, 183 Wash, 317 (1935).

County school levy to produce five cents per attendance day does not violate uniformity clause because millages vary in different counties. Newman v. Schlarb, 184 Wash, 147 (1935).

Only taxpayer who suffers thereby, and not a county treasurer, can raise the question of lack of uniformity under this section. Vance Lumber Co. v. King County, 184 Wash, 402 (1935).

Tax on privilege of receiving income is a tax on the income and, as such, a property tax; hence surtax feature of 1935 personal net income tax (ch. 178, L. 1935), provision for taxing rents from real estate of residents while not taxing unrented residents and varying personal exemptions render such act unconstitutional as violative of uniformity clause. Jensen v. Henneford, 185 Wash. 209 (1936).

Corporate franchise tax, measured by net income, imposed by Title XVII, chapter 180, Laws of 1935, held to be property tax and violative of uniformity clause because not imposed against individuals, firms and partnerships. Petroleum Navigation Co. v. Henneford, 185 Wash. 495 (1936).

Private motor vehicle excise tax does not offend this section since it is not a property tax. State ex ret. Hansen v. Salter, 190 Wash. 703 (1937).

Compensating, or use, tax imposed by revenue act of 1935 as amended by chapter 191, Laws of 1937, is not a property tax and does not offend this section since it is not a property fax and to flend this section since it is not a property tax and to flend this section since it is not a property from utility district tax levies under RCW 5404030, in the event it owns or operates a utility of like character to that for which the district levy is made, does not violate uniformity clause of this section, since it is a reasona

v. Whatcom County, 13 Wn. (2d) 295 (1942).

Under this section the legislature had power to provide for the conditional exemption of certain commodities as provided in RCW 84.36.160 et seq. herein. Libby, McNeill & Libby v. Ivarson, 19 Wn. (2d) 723 (1943).

After title to oyster lands reverted to the state upon abandonment by a vendee the land was not taxable, and a foreclosure based on any such tax was void. Halvorsen v. Pacific County, 22 Wn. (2d) 532 (1945).

Provisions in this section in Article

based on any such tax was void. Halvorsen v. Pacific County, 22 Wn. (2d) 532 (1945).

Provisions in this section in Artick XXVI of the state constitution and in the state enabling act all to the effect that property of the United States shall be exempt from taxation, do not bar the taxation of such property when Congress has given consent thereto and a state statute exists declaring that such property shall be taxable and taxed when such consent has been given. Boeing Aircraft Company v. Reconstruction Finance Corp., 25 Wn. (2d) 652 (1946).

For a comprehensive resumé covering the construction of the state constitution, and of new and amendatory statutes, and general and restricted titles thereto. Gruen v. Tax Commission, 35 Wn. (2d) 1 (1949).

A tax on income is a tax on property and must be uniform under the Washington constitution. Tax imposed on income of corporations but not on the income of individuals or partnerships in competition is unconstitutional. Power, Inc. v. Huntley et al., etc., 39 Wn. (2d) 191 (1951).

This section makes no distinction, with respect to exemptions, between the real and personal property of municipal corporations of this state, so no lien attaches to personal property of municipal corporations of this state, so no lien attaches to personal property assessed and sold to such a municipal corporation before the day of levy of taxes in that year. Puget Sound Power & Light Co. v. Cowlitz County, 38 Wn. (2d) 207 (1951). See, also footnote to RCW 84:60,030.

On construction of this provision generally, see AGO 1929-30, p. 431.

In view of express authorization for exemption of \$300 to head of family, the omnibus exemption clause cannot be given the effect of authorizing an exemption to the head of a family exceeding \$300. Id. P. 436.

Special levy by county for civilian defense. excepting therefrom incorporated

omnibus exemption clause cannot be given the effect of authorizing an exemption to the head of a family exceeding \$300. Id. p. 436.

Special levy by county for civilian defense, excepting therefrom incorporated cities, or certain cities and including others would violate this provision of the constitution. AGO 8-24-1942.

State lands in weed district are to be assessed for district purposes as though privately owned. AGO 5-13-1952.

Classification of all income for taxation as personal property would be unconstitutional. AGO 53-55 No. 320 (9-23-54).

In view of this provision, the Metropolitan Tract of the University of Washington is tax exempt and the State Legislature may not authorize a real property tax on the fee interest in the University. AGO 53-55 No. 370 (12-22-55).

Statute establishing special assessment date for new construction (RCW 36.21.040 et seq., herein) which differs from that for existing buildings does not violate this section of the constitution. AGO 55-57 No.

et seq., herein) which differs from that for existing buildings does not violate this section of the constitution. AGO 55-57 No. 140 (9-29-55); PTB No. 237 (10-11-55).

In view of this section, the county commissioners have no authority to waive collection of the 10-mill road district levy in an area intended for incorporation despite the fact that the AEC will collect the equivalent of a city levy (15 mills) on the taxable property in that area. AGO 57-58 No. 103 (7-25-57).

Contractor's right of way is taxable. TCR

Contractor's right of way is taxable. 20. 9-26-1941.

A building owned by a P.U.D., even though rented to another party, is exempt from property taxes. TCR 1-12-1942.

When a county enters into a contract to sell land and a building thereon, both owned by the county, neither land nor

building is taxable until purchaser acquires title. TCR 2-6-1943; but as to present law see RCW 84.40.230.

Property of an agency of the United States (Federal Farm Board) is exempt. TCR 12-9-1943; but later (1946) may be taxed if U. S. gives consent.

taxed if U. S. gives consent.

The levy for any taxing district must be uniform throughout its area; and, if its levy is subject to prorate reduction, under RCW 84.52.010, its maximum uniform levy is the highest levy that may be made for it in the district where its levy is most reduced by such prorate. PTB No. 180, 10-8-1948; TCR 5-11-1950; TCR 9-29-1950.

To assess old property at 20% and all new and revalued property at 25% would violate the uniformity provision. PTB 65-2 (7-28-65).

Inasmuch as revenue and taxation is under control of legislature, courts will construe acts of legislature in such matters but will reject invitations to engage in "judicial legislation." Ban-Mac, Inc. v. King County (1966) 69 Wn.2d 49, 416 P.2d 694.

Special assessments for local improve-

in "judicial legislation." Ban-Mac, Inc. v. King County (1966) 69 Wn.2d 49, 416 P.2d 694.

Special assessments for local improvements are not taxes within provisions of Const. Art. 7 § 1 and 9 requiring uniformity of taxation. Berglund v. Tacoma (1967) 70 Wn.2d 453, 423 P.2d 922.

Assessment of property in one school district of county at ratio of true and fair market value differs from ratio at which property was assessed in another school district in same county, violated Const. Art. VII § 1 (Amendment 14), which requires uniform taxation of all property "within territorial limits of the authority levying tax, and not various school districts. State ex rel. Barlow v. Kinnear (1967) 70 Wn.2d 482, 423 P.2d 937.

Establishment of guaranty fund pursuant to RCWA 35.54 to guarantee payment of warrants issued to finance local improvements does not violate Const. Art. 7 § 1 and 9 requiring uniformity of taxation, notwithstanding that general ad valorem taxes upon property throughout city go into such fund, since ultimate liability of guaranteed fund, under statute, is dependent on series of unlikely events and circumstances, and use of general funds for local-improvement expenses is so remote and contingent that there is no lack of uniformity in taxation. Berglund v. Tacoma (1967) 70 Wn.2d 453, 423 P.2d 922.

Legislature has broad discretion in making classification for tax purposes, and the classification will not be struck down if any state of facts can reasonably be conceived that would sustain it; as a legislative enactment, it is presumed valid, burden resting on challenger to prove it unreasonable. Boeing Co. v. State (1968) 74 Wn.2d 83, 442 P.2d 970.

Difference between lease of personal

den resting on challenger to prove it unreasonable. Boeing Co. v. State (1968) 74 Wn.2d 83, 442 P.2d 970.

Difference between lease of personal property involving periodic rental payments and bailment of personalty without consideration is sufficient difference to constitutionally justify different use tax classifications. Boeing Co. v. State (1968) 74 Wn.2d 83, 442 P.2d 970.

The county, not a school district, is "the authority levying the tax" for the regular school district levy and it must be uniform throughout the county. Carkonen et al.

throughout the county. Carkonen et al. v. Williams et al., 76 W.D.2d 786, 459 P.2d

The legislature may not constitutionally grant special property tax levy relief to home owner-taxpayer as a class only, and not grant the same property tax treatment to other real estate owned by corporations, small businesses, etc. AGLO No. 46, 4-9-73

Art. VII, § 2

Forty Mill Limit

The federal constitution is a grant of power, whereas the state constitution is a limitation of power. The state legislature has power to add nonconflicting limitations to limitations in the state constitution relating to the number of voters necessary to authorize an issue of bonds. Union High School District No. V, etc. v. Taxpayers, etc., 26 Wn. (2d) 1 (1946).

Approval by voters of proposition relating to the issuance of general obligation bonds is not automatic authorization for excess levies to pay the principal and interest thereon. The ballot must inform the voter both as to the issuance of the bonds and the levy necessary to retire the debt. Yakima v. Taxpayers, etc., 45 Wn. (2d) 824 (1954).

1)

(1954).
This limitation contained in this section

This limitation contained in this section has no application to port or public utility districts. Hogue v. Port of Seattle, 154 Wash. Dec. 319 (1959).

The "last preceding general election" referred to in this section is not limited to the biennial state election, but the biennial state election must be used if it is in fact the "last preceding general election." Seattle School District No. 1 v. Odell, 154 Wash. Dec. 874 (1959).

Fire protection districts (1943 law) may levy four mills, which must come within 40 mill limitation provided in this section and RCW 84.52.050 herein. AGO 1945-1946 p. 91.

40 mill limitation provided in this section and RCW 84.52.050 herein. AGO 1945-1946 p. 91.

Under 1945 amendment relative to general obligation bonds of school districts, their boards of directors now have authority to refund general obligation bonds as herein provided. AGO 1945-1946 p. 337.

Metropolitan park levy is within 40 mill limitation. AGO 1945-1946 p. 1045.

Levy of extra one mill by a city for firemen's relief is not limited within city's fifteen mills under the forty mill act but is limited within constitutional overall limit of forty mills. AGO 6-14-1948.

County may budget full amount of forseeable necessary expenses without regard to levy limits. AGO 10-4-1948.

The three mill levy for public hospital districts provided for in RCW 70.44.060 (6) is subject to the forty mill limitation contained in this section. AGO 53-55 No. 201 (2-11-54).

"True and fair value" is market value.

"True and fair value" is market value. AGO 57-59 No. 2 (1-8-57).

Any tax in excess of the 40-mill limit must be submitted to the electorate each year that a governmental unit seeks to levy the additional tax. AGO 57-58 No. 118 (9-12-57).

(9-12-57).

In view of this section and RCW 84.08-1.60, if an election to create a district and authorize a levy is held on March 11, 1958, no levy can be made either in 1958 or 1959.

AGO 57-58 No. 161 (2-20-58).

A result similar to AGO 57-58 No. 161 above was reached in the case of a mosquito control district. AGO 57-58 No. 185 (4-29-58). But now see RCW 17.28.253.

By statute, RCW 84.52.052 and 84.52.056, the legislature has made the turn-out requirement contained in this section more specific with regards to excess levies and general obligation bonds respectively. AGO 59-60 No. 85 (11-18-59).

In computing the aggregate of millages that may be used without exceeding the 40 mill limitation, the state millage to be used is exactly two mills, not any greater millage that may actually be required to raise the amount of money due the state. TCR 10-25-1948; TCR 10-27-1948.

The 17th Amendment, supplemented by

RCW 84.52.050, was intended to limit only the amount of general ad valorem taxes levied, and has no application to local improvement assessments against the property specially benefited by such improvement. State ex rel. Frese v. Normandy Park, 64 Wn.2d 411 (1964).

The "forty per centum" voter requirement does not conflict with the "one man, one vote" requirement of the equal protection clause of the 14th Amendment to the United States Constitution. AGO 65-66 No. 83 (4-12-66).

Requirement of Const. Art. VII § 2 (Amendment 17) that, for purpose of levying taxes, all real estate and personal property in state shall be assessed at 50 per cent of its true and fair value is mandatory, and not permissive. State ex rel. Barlow v. Kinnear (1967) 70 Wn.2d 482, 423 P.2d 937.

Order of tax commission which directed real property.

P.2d 937.

Order of tax commission which directed real property to be reassessed at ratio of 20 per cent of its true and fair value disregarded mandate of Const. Art. VII § 2 (Amendment 17) and provisions of RCW 84.40.030 and 84.41.090 requiring assessed value of all property to be 50 per cent of true and fair value; tax commission acted beyond its authority in entering order and order was, therefore, void. State ex rel. Barlow v. Kinnear (1967) 70 Wn.2d 482, 423 P.2d 937.

Bond issue for purposes of financing

order was, therefore, void. State ex rel. Barlow v. Kinnear (1967) 70 Wn.2d 482, 423 P.2d 937.

Bond issue for purposes of financing Recreation Service Area created pursuant to RCW 36.68 was invalid where redemption of bonds required tax levy in excess of 40-mill limitation of Const. Art. VII § 2, and bonds were not "issued solely for capital purposes" as required by Const. Art. VII § 2(b) before such excess levy may be authorized, notwithstanding that RCW 36.68.420 permits such bonds to be issued in part for operational and maintenance expenses. Pierce County v. Taxpayers of Lakes Dist. Recreation Service Area (1967) 70 Wn.2d 352, 423 P.2d 67.

Const. Art. VII, § 2 (Amendment 17), requiring assessed valuations to be 50% of true and fair value is mandatory and county assessors are bound thereby. Carkonen et al. v. Williams et al., 76 Wn.2d 786, 457 P.2d (1969).

Real property taxe sexemptions provided for by RCW 84.36.128 apply to all real property taxes levied by municipalities under territorial charters. AGO 1967 No. 16.

Excess tax levies, as well as tax levies within the 40 mill limit of Amendment 17, are to be included as a basis for proration by the county under RCW 76.12.030 and 76.12.120. AGO 1968 No. 10.

Where the board of directors of a school district, by appropriate resolution, calls a special election for submission to the voters of a proposition to levy ad valorem property taxes in excess of the constitutional 40 mill limit, and presents this resolution to the county auditor at least forty-five days prior to the election date specified therein, it is not necessary for the auditor to find the existence of an emergency in order to hold the election on the date fixed by the school board. AGO 1968 No. 30.

State equalization of property tax assessments at fifty percent. 43 WLR 856.

(3) That portion of Const. art. 7 § 2 (Amendment 17) which requires a property tax levye exceeding 40 mills on the

(3) That portion of Const. art. 7 § 2 (Amendment 17) which requires a property tax levy exceeding 40 mills on the dollar of assessed valuation to be authorized by three-fifths of the electors voting on the excess levy, is not repugnant to the equal protection clause of the U.S. Const. amend. 14. 78 Wn.2d 424; Thurston v. Greco.

Art. VII, § 3

Taxation of Federal Agencies and Property

Real property deeded by mortgagor to the Veteran's Administration in lieu of foreclosure action remains subject to state and county ad valorem taxes. AGO 55-57 No. 351 (12-17-56).

Personal property acquired by FHA foreclosure, located on Federal real property held under separate title, is taxable. AGO 57-58 No. 189 (5-7-58).

Art. VII, § 5

Taxes, How Levied

Tax levy for expenses already incurred does not offend this provision. Mason v. Purdy, 11 Wash. 591 (1895); Eidemiller v. Tacoma, 14 Wash. 376 (1896).

Moneys raised by taxation for a special purpose cannot be diverted to another purpose. Sheldon v. Purdy, 17 Wash. 135 (1897); State ex rel. Latimer v. Henry, 28 Wash. 38 (1902). Cf. Thempson v. Pierce County, 113 Wash. 237 (1920); AGO 1907-08, p. 291; 1921-22, p. 300; 1925-26, p. 60; 1929-30, p. 62.

"Only taxes mentioned in Article VII, or elsewhere in the constitution, are property taxes." Peddlers' license tax sustained although object to which tax was to be applied was not stated. State v. Sheppard, 79 Wash. 328 (1914).

This provision is not applicable to excise taxes. Standard Oil Co. v. Graves, 94 Wash. 291 (1917).

Poll tax payable into general fund with proviso that in certain contingency appropriation might be made from such fund in amount of poll tax collections for another purpose not violative of this provision. Nipges v. Thornton, 119 Wash. 464 (1922).

Possessory rights in mining claims are property and subject to taxation. American Smelting & Refining Co. v. Whatcom County, 13 Wn. (2d) 295 (1942).

This section is not violated by a statute which authorizes a port district to levy a tax for purposes which are set forth in another act. Hogue v. Port of Seattle, 154 Wash. Dec. 319 (1959).

Art. VII, § 6

Taxes, How Paid

Forest protection fees are not taxes levied and collected for state purposes within this provision but are in nature of assessments for benefits. State ex rel. Sherman v. Pape, 103 Wash. 319 (1918). State liquor control act does not violate this section as it applies only to property taxes. Ajax v. Gregory, 177 Wash. 465 (1934)

(1934).

Proceeds of toll bridge bonds paid to state treasurer, credited to the Authority, and segregated from all other funds to the construction fund of the particular bridge as provided by statute which expressly declares that such shall not be a state fund, are not "taxes levied and collected for state purposes" within the meaning of this section; nor are the contributions by the Federal Works Progress Administration or the tolls collected for use of the bridge such taxes. State ex rel. Wash. Toll Bridge Authority v. Yelle, 195 Wash. 646 (1938).

The constitutional requirement applies only to state funds. Robinson v. Dwyer, 58 Vm. (2d) 576 (1961).

Taxes not payable by county warrants. AGO 1931-32, p. 235, 1933-34, p. 180.

Art. VII, § 8

Tax to Cover Deficiencies

This provision applies only to the state. Mason v. Purdy, 11 Wash. 591 (1895).

Art. VII, § 9

Special Assessment or Taxation for Local Improvements

Local improvements, although referable to the taxing power, are not limited by equality and uniformity requirements of Article VII, Austin v. Seattle, 2 Wash. 667

Charging of indebtedness of former cities to property within their respective limits, upon consolidation, does not violate uniformity requirement of this provision. De-Mattos v. New Whatcom, 4 Wash. 127

(1892).
County treasurer can be made ex officio tax collector of city taxes without violating this provision. State ex rel. Seattle v. Carson, 6 Wash. 250 (1893).
Enforcement of lien of local assessments by bond holders is not violative of this section. Germond v. Tacoma, 6 Wash. 365 (1893).

(1893).

Act requiring county assessor to assess for municipal purposes does not offend this section, as manner of assessment for local corporate purposes is wholly within legislative discretion, and act does not purport to levy taxes nor require the municipality to do so. Heilig v. Puyallup, 7 Wash. 29 (1893)

This section is not exclusive and does not prevent legislature from conferring power to levy special assessments upon diking districts. Hansen v. Hammer, 15 Wash. 315 (1896); Foster v. Commissioners, 100 Wash. 502 (1918).

502 (1918).

Municipal taxing power is dependent on legislative grant. Bellingham Bay Imp. Co. v. New Whatcom, 20 Wash. 53 (1898).

Improvement by state of its own tidelands lying within corporate limits does not violate this section. Mississippi Valley Trust Co. v. Hofius, 20 Wash. 272 (1898).

Making county treasurer collector of lo-

cal improvements

cal improvement assessments does not violate equality and uniformity requirements of Article VII. State ex rel. Olmstead v. Mudgett, 21 Wash. 99 (1900).

Uniformity clause of this section does not apply to excise taxes. Fleetwood v. Rcad, 21 Wash. 547 (1900). Cf. State v. Clork, 30 Wash. 439 (1902).

Uniformity clause of this section not applicable to local assessments. Smith v. Scattle, 25 Wash. 200 (1901).

Schedule of county probate fees graduated according to size of estates imposes a property tax which violates uniformity requirement of this section. State ex rel. Nottleton v. Case, 39 Wash. 171 (1905).

Making of local assessment by commissioners or by court and jury does not violate this section. In re Westlake Avenue, 40 Wash. 144 (1905); State ex rel. Matson v. Superior Ccurt, 42 Wash. 491 (1906).

Local assessment levy in proportion to valuation for general taxation is invalid because there is no necessary relation between benefits and general taxes. Monk v. Ballard, 42 Wash. 35 (1906); East Hoquiam Co. v. Hoquiam, 90 Wash. 210 (1916).

This section is applicable to poll taxes but does not prohibit reasonable classifications. Tekoa v. Reilly, 47 Wash. 202 (1907) overruling State v. Ide, 35 Wash. 576 (1904). Cf. Thurston County v. Tenino Stone Quarries, 44 Wash. 351 (1906).

Jury need not be impaneled to levy local assessment. In re Jackson Street, 62 Wash. 427 (1911).

Local improvement clause of this section is not applicable to counties. Bilger v. State 63 Wash. 457 (1911)

432 (1911).

Local improvement clause of this section is not applicable to counties. Bilger v. Statc, 63 Wash. 457 (1911).

Power to levy local assessments is referable to the taxing power. Malettc v. Spo-

kanc, 77 Wash. 205 (1913); State cx rcl. Case v. Howell, 85 Wash. 281 (1915).

Local assessments and reassessments are imited to benefits. In re Eighth Avenue Northwest, 77 Wash. 570 (1914); Van der Creek v. Spokane, 78 Wash. 94 (1914); Kuehl v. Edmonds, 91 Wash. 195 (1916); Eggerth v. Spokane, 91 Wash. 221 (1916); Cf. Behrens v. Commercial Waterway District, 107 Wash. 155 (1919).

Court reporter act imposing special filing fees held not to violate uniformity clause. State ex rel. Lindsey v. Derbyshire, 79 Wash. 227 (1914).

General benefits cannot be made basis of local assessment levy. In re Shilshole Ave-

Wash. 227 (1914).

General benefits cannot be made basis of local assessment levy. In re Shilshole Avenue, 85 Wash. 522 (1915).

Permanency not essential element in local improvement. Ankemy v. Spokane, 92 Wash. 549 (1916); AGO 1929-30, p. 709 (street oiling).

Question of benefits is reviewable as judicial question Horton Investment Co. v. Seattle, 94 Wash. 536 (1917); In re Shilshole Avenue, 94 Wash. 536 (1917); In re Shilshole Avenue, 94 Wash. 536 (1917); but action of city council is conclusive in the absence of showing that it acted arbitrarily or proceeded on fundamentally wrong basis. In re Grandview, 118 Wash. 464 (1922).

This section does not vest taxing power but leaves it to be vested by the legislature, attended by such limitations and restrictions as that body may prescribe. Great Northern v. Stevens County, 108 Wash. 238 (1919); State ex rel. School District v. Clark County, 177 Wash. 314 (1934).

This section is violated by an act authorizing state tax commission v. Redd, 166 Wash. 132 (1932), but this rule is not applicable in so far as inter-county property (State ex rel. Tax Commission v. Redd, 166 Wash. 132 (1932), but this rule is not applicable in so far as inter-county property is concerned. State ex rel. King County v. Tax Commission, 174 Wash. 336 (1933).

Maintenance and operating charges of a

Maintenance and operating charges of a city constitute a corporate purpose. Denman v. Tacoma, 170 Wash. 406 (1932).
Levy upon gross receipts of utility does not violate uniformity clause. Pacific Tel. & Tel. Co. v. Seattle, 172 Wash. 649 (1933).
Municipality has no inherent power to tax, which must be granted by legislature, and that body may regulate and safeguard exercise thereof by vesting appellate jurisdiction from local assessing officers in state tax commission. State ex rel. King County v. Tax Commission, 174 Wash. 668 (1933).

Under this provision, act providing for assessment of public utilities by tax commission, cannot be construed to apply to wholly intra-county utility. Northwestern Improvement Co. v. Henneford, 184 Wash. 502 (1935). Cf. Carlisle Lumber Co. v. Henneford, 185 Wash. 706 (1936). Reconvening of county board of equalization by tax commission pursuant to statute, as it existed prior to 1939 amendment, held to imply a reconvening to carry into effect order of commission with respect to valuation of specific property for

local tax purposes, and therefore violative of this section. State ex rel. Yakima Amusement Co. v. Yakima County, 192

local tax purposes, and therefore violative of this section. State ex rel. Yakima Amusement Co. v. Yakima County, 192 Wash. 179 (1937).

Act abolishing township assessors and town boards of review, thus making county assessor assessing officer for township purposes, does not offend this section. Opportunity Township v. Kingsland, 194 Wash. 229 (1938).

The limitation in this section that the taxes to be levied must be for "corporate purposes" of necessity implies that such purposes must in some manner be definitely expressed. Weyerhaeuser Tbr. Co. v. Roessler, 2 Wn. (2d) 304 (1940).

Power to make local improvements by special assessment is a continuing power and is not exhausted by being once exercised. AGO 1929-30, p. 709.

Special assessments for local improvements are not taxes within provisions of Const. Art. VII §§ 1 and 9 requiring uniformity of taxation. Berglund v. Tacoma (1967) 70 Wn.2d 453, 423 P.2d 922.

Establishment of guaranty fund pursuant to RCW 35.54 to guarantee payment of warrants issued to finance local improvements does not violate Const. Art. VII §§ 1 and 9 requiring uniformity of taxation, notwithstanding that general ad valorem taxes upon property throughout city go into such fund, since ultimate liability of guaranteed fund, under statute, is dependent on series of unlikely events and circumstances, and use of general funds for local improvement expenses is so remote and contingent that there is no lack of uniformity in taxation. Berglund v. Tacoma (1967) 70 Wn.2d 453, 423 P.2d 922.

Department of Revenue has the power to supervise and control county assessors and boards of equalization in the administration of tax laws to secure uniformity throughout the state. State ex rel. Barlow v. Kinnear, 70 Wn.2d 482, 423 P.2d 923 (1967); Carkonen et al. v. Williams et al., 76 Wn.2d 786, 457 P.2d (1969).

Department of Revenue has power to require, and enforce by lawful measures, conformity with mandatory 50 per cent assessment ratio. State ex rel. Tax Commission v. Redd, supra, modified t

(3) The city may sell such property for whatever price it wishes. AGO 59-60 No. 130 7-5-60

Art. XI, § 4

County Government and Township Organization

Majority of total votes cast at the election and not merely of those voting on the question is necessary to authorize township organization. State ex rel. Milliken v. Board, 49 Wash. 70 (1908).

Act for establishment of unlimited judicial districts violates this provision. State ex rel. Lytte v. Superior Court, 54 Wash. 378 (1909).

Court reporter act providing for a State of the court of the

are tel. Lytte v. Superior Court, 54 Wash. 378 (1999).

Court reporter act providing for official reporter in counties or judicial districts over 30,000 population does not violate this section. State ex rel. Lindsey v. Derbyshire, 79 Wash. 227 (1914).

Act abolishing office of coroner in all but first class counties violates this section. State ex rel. Maulsbu v. Fleming, 88 Wash. 583 (1915). But see, State ex rel. Weston v. Schragg, 158 Wash. 74 (1930), where the court construed the act providing for performance of duties of assessor by the county treasurer in certain counties as "abolishing" the office of assessor in those counties, and yet as not violating the uniform county government requirement of this section. this section.

Townships are liable for tort. Orrock v. South Moran Township, 97 Wash. 144

(1917); Nipges v. Mt. View Township, 100 Wash. 268 (1918). Act transferring control and manage-

Act transferring control and management of county roads from county commissioners to county engineers in first class counties does not violate uniformity provision of this section. State ex rel. Scofield v. Easterday, 182 Wash. 209 (1935). This section when considered in connection with Art. XI, § 5 makes it clear that townships as well as counties, cities and towns are subject to legislative control and there can therefore be no valid objection to a general act of the legislature abolishing township assessors and vesting the assessment of property for township tax purposes in the county assessor. Opportunity Township v. Kingsland, 194 Wash. 229 (1938).

Legislature cannot by its own fiat abolish township organization. AGO 1929-30, p. 684.

Laws of 1937, abolishing office of town-

Laws of 1937, abolishing office of township assessor is constitutional in all respects. AGO 5-20-1937.

Definition of "general election" contained in Laws of 1965 c 9 is ineffective to control meaning of such term as used in

Const. XI § 4 (Amendment 21), since, while legislature may define terms used in legislative enactments, determination of intent and effect of constitutional provisions requires interpretive process which is reposed solely in judicial branch of government. Plummer v. Gaines (1966) 70 Wn.2d 51, 422 P.2d 17.

Election held on Tuesday following first Monday in November of even-numbered year, held pursuant to Const. Art. VI § 8, which provides for election of county officers, does constitute general election within purview of Const. Art. XI § 4 (Amendment 21), which establishes minimum numbers of voters which must sign petition for freeholder election. Election held on Tuesday following first Monday in November of odd-numbered year, held pursuant to Laws of 1965 c 123 § 3 which provides for city, town, and district elections, does not constitute general election within purview of Const. Art. XI § 4 (Amendment 21). Plummer v. Gaines (1966) 70 Wn.2d 51, 422 P.2d 17.

Reference to "last preceding general election" in Const. Art. XI § 4 (Amendment 21), which provides that petition calling for election of freeholders to draft Home Rule Charter for county must be signed by registered voters equal in number to 10 per cent of voters voting at last preceding general election, means last general election in which some constitutionally recognized county officers were contemporaneously voted upon county-wide in every county in state. Plummer v. Gaines (1966) 70 Wn.2d 51, 422 P.2d 17.

The reference to "last preceding general election" in Const. art. 11, § 4 (amendment election" in Const. art. 11,

21, which provides that a petition calling for an election of freeholders to draft a Home Rule Charter for a county must be signed by registered voters equal in number to 10 per cent of the voters voting at the last preceding general election, means the last general election at which some constitutionally recognized county officers were contemporaneously voted upon countywide in every county in the state.

An election held on the Tuesday following the first Monday in November of an even-numbered year, held pursuant to Const. art. 6, § 8 which provides for the election of county officers, does constitute a general election within the purview of Const. art. 11, § 4 (amendment 21), which establishes the minimum numbers of voters which must sign a petition for a freeholder election. An election held on the Tuesday following the first Monday in November of an odd-numbered year, held pursuant to Laws of 1965, ch. 123 § 3 which provides for city, town, and district elections, does not constitute a general election within the purview of Const. art. 11, § 4 (amendment 21).

The definition of "general election" contained in Laws of 1965, ch. 9 is ineffective to control the meaning of such term as used in Const. art. 11, § 4 (amendment 21), since, while the legislature may define terms used in legislature enactments, the determination of the intent and effect of constitutional provisions requires an interpretive process which is reposed solely in the judicial branch of government. 70 Wn.2d 53; Plummer v. Gaines

Art. XI, § 5

County Government

Vacancy in a county office must be filled by county commissioners and not by governor. State ex rel. McMartin v. Whitney, 9 Wash. 377 (1894). Different rule applies, however, where all three county commissioners' offices are vacant. State ex rel. Gilbert v. Dimmick, 89 Wash. 182 (1916). County officers must be elected and act providing for appointment by county commissioners of county fruit inspector for term of years is unconstitutional. State ex rel. Egbert v. Blumberg, 46 Wash. 270 (1910).

(1910)

(1910).
County game warden is state and not county officer and may be appointed. State ex rcl. Lopas v. Shagren, 91 Wash. 48 (1916).

Office of county assessor is not constitutional office and therefore may be abolished by legislature. State ex rel. Weston v. Schragg, 158 Wash. 74 (1930). It would seem, however, that abolishing act would have to operate uniformly throughout the state unless Article XI, section 4, is to be violated, for the reason that language of proviso to Article XI, section 5, does not authorize abolishment of offices. Its effect is simply to permit single officer to perform the functions of two or more offices and not to authorize abolishment of any offices or functions thereof.

Justice of the peace may be made a

township rather than a precinct office. Hemmi v. James, 164 Wash. 170 (1931).

Strict accountability clause in this section makes county clerk liable for funds lost through bank failure regardless of any fault or negligence on his part. Grays Harbor Const. Co. v. Paulk, 179 Wash. 300 (1924)

Harbor Const. Co. v. Paulk, 179 Wash. 300 (1934).

Act transferring road duties of county commissioners to county engineer in certain class of counties held authorized by this provision. State ex rel. Scofield v. Easterday, 182 Wash. 209 (1935).

This is one of "home rule" provisions violated by statute giving tax commission power to assess local or intra-county property. Northwestern Improvement Co. v. Henneford, 184 Wash. 502 (1935).

This section does not lessen force of Article XI, section 6, relating to the filling of vacancies in county offices. State ex rel. Caplan v. Bell, 185 Wash. 674 (1936).

Official title of prosecuting attorney was changed to district attorney by chapter 100, Laws of 1937, but act was declared unconstitutional. State ex rel. Hamilton v. Troy, 190 Wash. 483 (1937).

Pursuant to this section the legislature has enjoined upon county treasurers the duty to summarily distrain personal property under certain conditions. AGO 1-7-1942.

Art. XI, § 9

State Taxes Not to Be Released or Commuted

Provision in transient trader act author-Provision in transient trader act authorizing abatement of assessment for the following year proportioned according to period of initial assessment year during which merchandise was not within the county violates this section. Nathan v. Spokane County, 35 Wash. 26 (1904). Act requiring single county to levy tax for acquisition of army mobilization camp to the exclusion of other counties does not violate this section since the county receives a resultant local benefit. State ex rel. Commissioners v. Clausen, 95 Wash. 214 (1917). Sale of certificate of delinquency for gen-

(1917). Sale of certificate of delinquency for general taxes subject to local assessment liens does not violate this section. Seattle v. Equitable Bond Co., 126 Wash. 111 (1923).

nesale by a county of tax-title land, subject to drainage improvement assessments not then due, is not a release or discharge of state tax within prohibition of this section. Baldwin v. Frisbie, 149 Wash. 294 (1928). Resale by a county of tax-title land, sub-

(1928).

Destruction of lien of general taxes by deed for delinquent irrigation district assessments not violative of this section. Kennewick Irr. Dist. v. Benton County, 179 Wash. 1 (1934).

Act of 1935 providing for 5 per cent rebate on delinquent taxes cannot, in view of this section, affect state's portion of such rebate, which must be borne by county. Vance Lumber Co. v. King County, 187 Wash. 587 (1936).

Purpose of this section is to preserve in-

tegrity of state levies; hence it cannot be presumed that 40-mill act was intended to apply to levy for seventh year delinquent state tax. *Greb v. King County*, 187 Wash. 587 (1936).

This section is not violated by a county's conveyance of tax title lands to a port district to expedite its development as provided by RCW 53.24.020. *Heisey v. Port of Tacoma*, 4 Wn. (2d) 76 (1940).

RCW 84.36.160 et seq. herein, providing for exemption of certain commodities if timely shipped from this state do not violate this section. Libby, McNeill & Libby v. Ivarson, 19 Wn. (2d) 723 (1943).

Neither the county nor its officers have power to remit or commute any portion of interest or penalties on taxes. AGO 10-24-1942.

Art. XI, § 12

Assessment and Collection of Taxes in Municipalities

Act validating municipal indebtedness is

Act validating municipal indebtedness is not direct imposition upon inhabitants or property within municipal corporation in violation of this section. Baker v. Seattle, 2 Wash. 576 (1891); Owings v. Olympia, 88 Wash. 289 (1915).

County treasurer can be made ex officio collector of city taxes without violating this section. State ex rel. Seattle v. Carson, 6 Wash. 250 (1893).

Donahue road act does not violate this section by reason of authorizing county commissioners to levy assessments against cities and road districts because this section has no relation to special assessments. Seance v. County Commissioners, 13 Wash. 48 (1895). Cf. Hansen v. Hammer, 15 Wash. 315 (1896); State ex rel. Conner v. Superior Court, 81 Wash. 480 (1914) (diking assessments); Bilger v. State, 63 Wash. 457 (1911) (canal assessments).

Under this section taxes can be levied by county for general county purposes only and payment of drainage assessments against school lands is not a county purpose. State ex rel. Latimer v. Henry, 28 Wash. 38 (1902).

Poll taxes are within this provision and Article VII, section 9, State v. Ide, 35 Wash. 576 (1894); Tekoa v. Reilly, 47 Wash. 202 (1907); Nipges v. Thornton, 119 Wash. 464 (1922). Cf. Thurston County v. Tenino Stone Quarries, 44 Wash. 51 (1906).

Act requiring submission of charter amendment upon petition of fifteen qualified voters, thus compelling city to incur expense of election, does not violate this section. Hindman v. Boyd, 42 Wash. 17 (1906).

This section cannot be invoked as against at xwhich is self-imposed or self-assumed

expense of election, does not violate this section. Hindman v. Boyd, 42 Wash. 17 (1906).

This section cannot be invoked as against a tax which is self-imposed or self-assumed by the municipality or county. Northern Pacific R. Co. v. Pierce County, 51 Wash. 12 (1908): Hallahan v. Port Angeles, 161 Wash. 353 (1931) (sustaining local improvement guaranty act).

State aid road law requiring county and road districts to contribute to expense of construction does not violate this section. Meehan v. Shields, 57 Wash. 617 (1910).

Act to secure uniform accounting in local taxing districts and providing for examination of accounts and records thereof by state officers at expense of local districts does not violate this section since purpose is not purely local. State ex rel. Clausen v. Burr, 65 Wash. 524 (1911).

Act providing for payment of salaries of indepoticital that the section state of the section in the control of the section of the sect

524 (1911).

Act providing for payment of salaries of judges jointly by state and county does not offend this section. In re Salary of Judges, 82 Wash. 623 (1914); State ex rel. Pischue v. Olson, 173 Wash. 60 (1933).

Act requiring county to levy tax for acquisition of army mobilization camp does not impose tax for local corporate purpose. State ex rel. Commissioners v. Clausen, 95 Wash. 214 (1917).

Counties or municipal corporations have no inherent taxing power but such power can be conferred by legislature subject to such limitations as it may prescribe. Great

can be conferred by legislature subject to such limitations as it may prescribe. Great Northern R. Co. v. Stevens County, 103 Wash. 238 (1919); State ex rel. King County v. Tax Commission, 174 Wash. 668 (1933); State ex rel. School District v. Clark County, 177 Wash. 314 (1934).
State poll tax, authorizing county to retain one-fifth of proceeds to cover cost of collection, does not violate this section. Nipges v. Thornton, 119 Wash. 464 (1922).
Act requiring counties to contribute to support of indigent insane does not violate this section. State v. Pierce County, 132 Wash. 155 (1925).
Act authorizing tax commission to reassess local property for local tax purpose violates this section (State ex rel. Tax Commission v. Redd, 166 Wash. 132 (1932)), but rule is different as to inter-county

property. State ex rel. King County v. Tax Commission, 174 Wash. 336 (1933).
Corporate purposes defined. Denman v. Tacoma, 170 Wash. 406 (1932).
Appellate jurisdiction of tax commission over assessments for local purposes sustained. State ex rel. King County v. Tax Commission, 174 Wash. 668 (1933).
In view of this section, valuation fixed by the State Board of Equalization for state purposes cannot be used as basis for levy of school district taxes. State ex rel. School District v. Kelly, 176 Wash. 689 (1934). But for contrary holding that schools are a state purpose, see Newman v. Schlarb, 184 Wash. 147 (1935).
School directors have no power to assess property, nor can they compel county officers to levy school district tax on basis of valuation by State Board of Equalization for state taxes. State ex rel. School District v. Kelly, 176 Wash. 689 (1934); State ex rel. School District v. Clark County, 177 Wash. 314 (1934).
Reforestation act providing for tax on specific valuation does not, in view of 14th Amendment, violate this section, county can be required to levy tax for common school support, which is a state purpose, although with resultant local benefits. Newman v. Schlarb, 184 Wash. 147 (1935). Cf. State ex rel. Robbins v. Scofield, 184 Wash. 700 (1935). sustaining county tax for indigent blind.
Under this section, act providing for assessment of public utilities by tax commission cannot be construed to apply to wholly local or intra-county utility. Northwestern Improvement Co. v. Henneford, 184 Wash. 502 (1934); Carlise Lumber Co. v. Henneford, 185 Wash. 706 (1936).
Act abolishing township assessors and town boards of review, thus making county assessor the assessing officer for township purposes, is not violative of this section. Opportunity Township v. Kingsland, 194 Wash. 229 (1938). Cf. Great Northern R. Co. v. Glover, 194 Wash. 146 (1938), holding act abolishing township roads not to offend home rule provisions of constitution. of constitution.

Creation by the Legislature of a regional municipal corporation does not contravene Const. Art. XI, Section 12, since the law creating the corporation merely provides the means by which a regional municipal corporation can be formed and it is this corporation, not the legislature, that imposes the tax. Municipality of Metropolitan Seattle v. Seattle (1960) 57 Wn. (2d) (1960).

The regulation of local boards by the Tax Commission in ministerial matters, not dictating detailed results of the board's action, does not violate the "home rule" provision of the constitution. Schneidmiller & Faires v. Farr, 56 Wn. (2d) 891

"Public Purpose" in Municipal Financing Plans. 42 WLR 254.

Plans. 42 WLR 254.

Department of Revenue has the power to supervise and control the county assessors and boards of equalization in the administration of tax laws to secure uniformity throughout the state. State ex rel. Barlow v. Kinnear, 70 Wn.2d 482, 423 P.2d 937 (1967); Carkonen et al. v. Williams et al., 76 Wn.2d 786, 457 P.2d (1969).

Department of Revenue has power to require, and enforce by lawful measures, conformity with mandatory 50 per cent assessment ratio. State ex rel. Tax Commission v. Redd, supra, modified to the extent inconsistent. Carkonen et al. v. Williams et al., supra.

Art. XI, § 15

Deposit of Public Funds

This section does not prohibit the making of bonds of a taxing district payable at a place outside of the issuing district.

Board of Directors v. Mineah, 112 Wash. 325 (1920).

Art. XI, § 16

Formation of Combined City and County Municipal Corporations

In the event of formation of a combined city and county municipal corporation, such municipality would be a single municipal corporation for purposes of measuring its limitation upon indebtedness under Art. VIII § 6 (Amendment 27). Taxes levied by such a combined city and county

would be required to be uniform on the same class of property, Art. VII § 1 (Amendment 14). The legislation could authorize the formation of subsidiary units, analogous to community municipal corporations. AGO 1967 No. 41.

Art. XXVI (part)

Compact With the United States

Compact With

Congress having given Puvallup Indians power to alienate their lands, such lands, though still owned by an Indian become subject to state taxation, when he has severed his tribal relations. Gowdy v. Smith, 38 Wash. 126 (1905).

State may impose business and sales taxes upon persons, other than Indians, doing business under license within an Indian reservation. Neah Bay Fish Co. v. Krummel, 3 Wn. (2d) 570 (1940).

Post exchanges are government instrumentalities and not subject to Washington gasoline excise tax, incidentally stating generally that post exchanges are exempt from state taxation. AGO 5-17-1941.

It is proper practice for a county assessor to refrain from placing property on the assessment roll if deed to the United States recorded prior to making up roll, and to remove such property from the tax roll if the deed to the United States is recorded prior to making the levy. AGO 8-28-1941; and see later AGO dated 3-4-1942, in footnotes, with others, to RCW 84.60.020.

Land previously taxable conveyed to a noncompetent Indian and paid for with trust funds on condition it shall not be encumbered without consent of Secretary of Interior, is taxable. AGO 1945-1946 p. 23. But see AGO 55-57 No. 27 (2-18-55) for contrary result in a similar situation.

Livestock and other personal property to which an incompetent Indian residing upon the Colville Indian Reservation has unrestricted title, is taxable. AGO 3-55-5No. 79 (7-1-53).

For the same result, but with some amplification, see AGO 53-55 No. 101 (7-24-55).

Personal property wiscued by the United States to Indians, and the increase of such issued property, is exempt from taxation so long as it is used on trust patent land. Personally issued to an Indian and used by thim outside the reservation is taxable by the state. Id.

In the case of marriage between an Indian woman is exempt from taxation, but any other personal property belonging to the Indian Reservation belonging to non-Indians is subject to property taxation. Id.

Permanent improvement

Personal property purchased by an Indian with his own funds is taxable, even though the property may subsequently be mortgaged to the tribe; personal property purchased with funds loaned by the tribe, the property being mortgaged with the tribe as security, is exempt if the loan was made from trust funds, or if title to the property was placed in the United

States in trust. AGO 55-57 No. 27 (2-18-

Taxable lands purchased by Indian with trust funds ordinarily remain taxable, but not when the United States takes title in trust for the Indian. AGO 57-58 No. 96 (7-10-57).

Land inherited by a non-Indian hap and

(7-10-57).

Land inherited by a non-Indian husband from his Indian wife is taxable from her death and prior to the issuance of a fee patent. AGO 57-58 No. 134 (11-20-57).

Washington law relating to community property has no relevance when determining whether personal property kept and controlled on Indian reservation by Indian is taxable by county, notwithstanding that person to whom Indian is married is Caucasian living on reservation with permission of tribe. Makah Indian Tribe v. Clallam County (1968) 73 W.D.2d 683, 440 P.2d 442.

sion of tribe. Makah Indian Tribe v. Clallam County (1968) 73 W.D.2d 683, 440 P.2d 442.

Complaint asserting that this state was precluded from assertive jurisdiction over Indian reservation until it first amended this article's provision that Indian land shall remain under absolute jurisdiction and control of United States Congress did not state cause of action for declaratory and injunctive relief against assertion of state jurisdiction over reservation and view of validity of statutory provision that state could assume jurisdiction by executive proclamation whenever tribe's governing body adopted resolution expressing such desire, and under which this state did, in fact, so extend its jurisdiction. Quinault Tribe of Indians v. Gallagher (1966) 368 F2d 648.

Benefit of federal expenditures for law enforcement and revenues from operation of tribal courts which would accrue to Indian tribe in absence of state jurisdiction over reservation were purely collateral to right to be free from state jurisdiction asserted in tribe's action for declaratory and injunctive relief against imposition of state jurisdiction and did not involve matter directly in dispute for purpose of determining whether matter in controversy exceeded sum or value of \$10,000 so that possible deprivation of such benefits did not invoke jurisdiction of federal district court. Quinault Tribe of Indians v. Gallagher (1966) 368 F2d 648.

Federal statute authorizing states with constitutional or statutory impediments to assumption of jurisdiction over Indian land within state to remove such impediments and assume jurisdiction did not require that this state remove disclaimer made in this article that Indian landshould remain under absolute jurisdiction and control of Congress only by a state constitutional amendment. Quinault Tribe of Indians v. Gallagher (1966) 368 F2d 648.

Conclusions of official of bureau of Indian affairs as to what federal government's policy might be toward request by Indian for technical or financial assistance in operating

ment under its program for economic re-habilitation of Indians. Sohol v. Clark (1967) 71 W.D.2d 651, 430 P.2d 548. Quantum of ownership between spouses, regardless of their moiety, does not affect its taxability if the property is on Indian reservation exclusively kept there during the taxable period and if it is under man-

agement, control, and ownership of tribal Indian with authority of tribe, or under ownership of tribe; and, under such circumstances, taxable event on which tax is levied has not occurred within taxable confines of particular county. Makah Indian Tribe v. Clallam County (1968) 73 W.D.2d 683, 440 P.2d 442.



Chapter 28A.45 RCW

EXCISE TAX ON REAL ESTATE SALES

The excise tax on real estate sales applies to a transfer of real property by nominees for an undisclosed principal to a corporation, which is not the undisclosed principal, for consideration; but not to a transfer from such nominees to the corporation, which is the undisclosed principal, where no consideration is paid or delivered for the transfer.

1)

The excise tax on real estate applies to the transfer of real property to a corporation after it is formed, by nominees, who were subscribers for stock in the corporation, to be formed and who purchased the real property after their subscription and before the corporation is formed. AGO 55-57 No. 29 2-21-55

The real estate excise tax is applicable to both a conveyance to a trustee and a subsequent conveyance by the trustee to a new purchaser. AGO 55-57 No. 328 10-15-56

The selling price of real property for excise tax purposes includes the amount of any unpaid balance on any outstanding mortgage. AGO 57-58 No. 11 2-1-57

A conveyance to the United States in trust for an Indian is not subject to the

real estate excise real estate tax. AGO 57-58 No. 14 2-6-57

A dced naming no grantee which is given to a purchaser for a consideration vests equitable title in the purchaser, and the transaction constitutes a taxable sale. Subsequent delivery of the deed by such purchaser to a third person named as grantee in the deed for consideration is also a taxable sale. AGO 57-58 No. 70 5-23-57

5-23-57

The real estate excise tax provided by chapter 28.45 RCW does not apply to a conveyance of real property from the owner thereof to himself as trustee for his own benefit, with the right to revoke the trust at any time prior to death being reserved, and with his children being designated as alternative beneficiaries in the event that the trust is not thus revoked prior to death. AGO 1969 No. 3 1-21-69

(2) "Selling price" as used in RCW 28A.45.030, which defines that term for purposes of the county excise tax imposed on sales of real property, includes the value of a mortgage in favor of the United States Government remaining unpaid on the property. 6 Wn. App. 610, Anderson v. Benton Co.

28.45.120

Standards for reporting, application and collection of tax.

ANNOTATIONS TO EXCISE
TAX ON REAL ESTATE
EXCISE SALE

Where a purchaser under a contract to purchase real property assigns his interest in said contract to another who assumes the original contractual obligation for payment of the unpaid balance, the measure of the Real Estate Sales Tax is the sum of the consideration paid or contracted to be paid to the assignor for said assignment plus the unpaid principal balance due. AGO 51-53 No. 99.

An option to purchase real estate does not amount to a contract to convey land. In consequence, a conveyance of real property after the effective date of the ordinance imposing the Real Estate Sales Tax is subject to that tax, not being entitled to the exemption granted to transfers in compliance with contracts to convey entered prior to the effective date of such ordinance. AGO 51-53 No. 100.

A corporate merger is not a transfer of property as contemplated in the real estate excise tax, and therefore such tax does not apply. AGO 51-53 No. 158.

Real estate excise tax does not apply where vendor of real estate assigns his interest therein to third party. AGO 51-53 No. 160.

Is the assignment of a vendor's interest

Is the assignment of a vendor's interest Is the assignment of a vendor's interest in a contract to convey real property accompanied by a warranty deed subject to the Real Estate Sales Tax where the interest of the assignor in the land is as the vendee of an unperformed contract to purchase the property?

the vendee of an unperformed contract to purchase the property?

Our conclusion is that such a transaction is not subject to the Real Estate Sales Tax. AGO 51-53 No. 220.

Sales of standing timber occurring prior to September 6, 1951, are taxable as sales of real estate unless the terms of the sale required the immediate severance of the timber. Sales made after September 6, 1951, which pass the title to standing timber are all taxable as real estate sales. AGO 51-53 No. 234.

An owner of real property is subject to payment of the Real Estate Sales Tax upon the entry of each successive contract for the sale of the same piece of real property, each such contract constituting a "sale" of real property subject to the tax. AGO 51-53 No. 247.

The Real Estate Sales Tax is measured by the full amount of the contract price for land without deduction for the mortgage debt, even though the buyer is already personally liable on such debt. AGO 51-53 No. 251.

In absence of statute or ordinance, refunds of the county Real Estate Sales Tax

may only be made by court order and only if payment was nonvoluntary. The county general fund is liable but reimbursable. AGO 51-53 No. 276.

A partnership transfer of land to a corporation in which the partners have the same proportionate interest as in the partnership, for a consideration, is taxable. AGO 51-53 No. 280.

The inter-transfer of the general partners' interests in the real property of the partnership, pursuant to dissolution, is subject to the county Real Estate Sales Tax on the value of the interest transferred. AGO 51-53 No. 289.

An affidavit concerning a sale of real property (for the purpose of the Real Estate Sales Tax) subscribed and sworn to by the attorney or other authorized agent of a seller of real estate would not comply with a county ordinance which provides that such affidavit must be "subscribed and sworn to by the seller." AGO 51-53 No. 77.

The Real Estate Sales Tax applies to

Scribed and sworn to by the sener. According to the transfer of land from the members of a dissolving partnership to a corporation in return for capital stock. AGO 51-53 No.

The sale of unpatented mining claims are not subject to the county Real Estate Sales Tax. Such claims are personal rather than real property. AGO 51-53 No.

There is no unconstitutional delegation of authority to determine what is a real estate transaction in the Real Estate Sales Tax Act. AGO 51-53 No. 418.

The Real Estate Sales Tax applies to the entire selling price of land without deduction for improvements retained by the seller except as that reduces the total price. AGO 51-53 No. 437.

A previously executed and separate mortgage has priority over the lien of the Real Estate Excise Tax imposed upon a subsequent sale to another than the mortgagee. AGO 51-53 No. 438.

The Real Estate Sales Tax applies to

The Real Estate Sales Tax applies to the assignment of a vendee's interest at an execution sale. The tax becomes due upon the transaction becoming executed by expiration of the redemption period and issuance of the sheriff's deed. AGO 53-55 No. 6A.

A conveyance of real property by a trustee in bankruptcy is taxable under the Real Estate Sales Tax statutes when made by a trustee conducting the business of the bankrupt. However, such a conveyance is not taxable when made by a trustee authorized only to liquidate the bankrupt's estate, in which case the lien

provided by RCW 28.45.070 does not attach. AGO 53-55 No. 124.

The county Real Estate Sales Tax applies to the transfer of real property by a corporation to a stockholder in exchange for his stock whether or not the stock is cancelled and capital reduced. AGO 51-53 No. 490.

No. 490. Where Where an original corporation is divided into two new corporations, the real estate being transferred to one of the new corporations and the personalty to the other, the original corporation retaining all of the capital stock of the two new corporations, the transfer of real property from the original corporation to one of the new corporations constitutes a transfer subject to the Real Estate Excise Tax. The amount of tax payable is based upon the fair market value of the stock in the new corporation which is retained by the original corporation. AGO 53-55 No. 225.

Transfer of lot by owner to contractor, an original corporation is di-

No. 225.

Transfer of lot by owner to contractor, with subsidiary agreement to reconvey after contractor builds home, constitutes two taxable transactions under one per cent Real Estate Excise Sales Tax. AGO 53-55 No. 288.

Where land allotted to the individual Indian in fee is conveyed by a deed which names the Indian, as grantor, with the approval of the Department of Interior, Bureau of Indian Affairs, the sale is by the individual Indian and subject to the real estate excise tax. AGO 53-55 No. 341.

rior, Bureau of Indian Affairs, the sale is by the individual Indian and subject to the real estate excise tax. AGO 53-55 No. 341.

The Real Estate Sales Tax applies to a lease with an option to purchase though the option may be executed separately. AGO 53-55 No. 361.

The Real Estate Excise Tax applies to a conveyance to a corporation by a husband and wife under a property settlement agreement which provides that a corporation be set up under the laws of the State of Washington and all community property be exchanged for the capital stock, divided as their interest appeared in the property. AGO 55-57 No. 25.

Shall the county treasurer collect a tax under the provisions of RCW 28.45.010, as amended, upon an instrument conveying mineral rights in certain private property? Is the sale of mineral rights in private property we conclude that the sale of mineral rights in private property. We conclude that the sale of real estate, we assume from your question that the conveyance is of mineral rights in private property we conclude that the sale of real estate, and the county treasurer must collect the tax under the provisions of RCW 28.45.010, as amended. AGO 55-57 No. 84.

Chapter 132, Laws of 1955 excludes from the definition of the term "sale" under RCW 28.45.010 a transaction in which a grantee assumes the balance owing on an obligation which is secured by a mortgage and no other consideration passes between the grantee and the grantor. AGO 55-57 No. 95.

DEER PARK PINE INDUSTRY, INC., et al., Appellants, v.

STEVENS COUNTY et al., Respondents*

*[Reported in 46 Wn. (2d) 852, 286 P. (2d) 98.]

[1] Corporations—Members and Stockholders—Rights and Liabilities as to Corporations—Members

98.]
[1] Corporations—Members and Stock-holders—Rights and Liabilities as to Corporation—Incidence of Ownership. Ownership of corporate stock carries with it the inherent right to participate in the control of the organization while it is operating as such, and to share in its assets, after creditors, when it is in the process of dissolutions.

ing as such, and to share in its assets, after creditors, when it is in the process of dissolution.

[2] Same—Dissolution—Rights of Stockholders. The right of a particular stockholder to share in the assets of the corporation upon dissolution is not affected by his vote for or against dissolution, provided the vote in favor of dissolution is sufficient under the statute [Rem. Rev. Stat. (Sup.), § 3803-49].

[3] Same—Dissolution—Authority and Duties of Directors and Officers. Under RCW 23.44.090, when dissolution has commenced, the authority and duties of the directors and officers of the corporation cease, except in so far as it may be necessary to preserve the corporate assets; and any transfer of shares or alteration in the status of shareholders is void, except as a court may otherwise order if the proceeding is subject to the supervision of the court.

[4] Same—Dissolution—Proceedings—Regulation. If dissolution is not under the

jurisdiction of the court, the powers and duties necessary to effect dissolution are vested by Rem. Rev. Stat. (Sup.), § 3803-54, in the liquidating trustee; and, after the liquidating trustee has collected all sums due the corporation, sold and converted into cash all corporate assets, and paid all debts and liabilities of the corporation, he is directed by Rem. Rev. Stat. (Sup.), § 3803-52, to pay any remaining surplus to the shareholders according to their respective rights and preferences.

their respective rights and preferences.

[5] Taxation — Corporations — Dissolution — Distribution Among Stockholders — Real Estate Sales Tax — Conveyance for Valuable Consideration. There is no conveyance for a valuable consideration, taxable as a real estate sale under RCW 28.45 and implementing ordinance, where a change of title to real property is effected solely as a result of its distribution to stockholders of a solvent corporation in the process of dissolution, except in a case where the stockholders assumed the liabilities of the liquidating corporation; and in such event, the real estate sales tax is applicable to the extent of the liabilities assumed by the stockholders.

[6] Appeal and Error—Briefs—Points and Arguments. An assignment of error will not be considered, where the appellants' brief contains no argument in support thereof.

and Arguments. An assignment of error will not be considered, where the appellants' brief contains no argument in support thereof.

Chapter 132, Laws of 1955, amending RCW 28.45.010, excludes from the term "sale" those transactions where the "deed in lieu of foreclosure of a mortgage" and the assumption by the grantee of the balance owing on an obligation which is secured by a mortgage is to a third person rather than the original parties. When consideration has been passed, the tax applies to the selling price which includes the other consideration and the balance owing on the obligation secured by a mortgage on the balance owing on the contract of sale. AGO 55-57 No. 141.

You have requested our opinion on the question which, paraphrased, is whether the excise tax on real estate sales applies to a right-of-way for a pipelline or pipelines, for the transportation of oil or gas or the products thereof, on, over and through certain lands, described in the contract, granted and conveyed unto a pipeline corporation, its successors and assigns, for an indefinite period, the same to include certain other rights set forth in the contract, for a consideration determined by length of pipeline and number of pipelines, the contract containing the usual acknowledgment form.

We conclude that the right-of-way contract provides for the sale of an estate or interest in real property and is taxable under RCW 28.45. AGO 55-57 No. 151.

Certain real estate was owned by tenants in common and an action was brought by one of them against the others for partition.

The court held that the property could not be physically partitioned, directed that it be soid, and appointed a referee for that purpose; the property was duly advertised and sold by the referee to one of the defendants in the partition action.

It is our conclusion that the transfer ordered by the court in the above situation constitutes a "sale" as defined by RCW 28.45.010. AGO 57-58 No. 8.

A transfer by a vendee of his interest to a third person where no consideratio

CLINTON R. PERKINS, Appellant, v. KING COUNTY, et al., Respondent.*
*[Reported in 51 Wn. (2d) 761, 321 P. (2d) 903.]

(2d) 993.]
[1] Taxation — Excise Taxes — Tax on Sales of Real Estate—Rescission of Contract—Right to Refund. Where a sale of real estate, as defined by RCW 28.45.010, was consummated by the execution and delivery of a real estate contract and the excise tax which then accrued was paid by the vendor, the tax so paid cannot be refunded when the contract was later rescinded.

(1) The transfer of real property to a

corporation by the sole stockholder, the consideration being the issuance of common stock to said stockholder, constitutes a sale under chapter 28.45 RCW, the Real Estate Excise Tax statute. (2) The board of county commissioners is not legally authorized to waive payment of the tax in the described transaction. AGO 59-60 No. 100.

The Real Estate Excise Tax does not

in the described transaction. AGO 59-60 No. 100.

The Real Estate Excisc Tax does not apply to sales of timber made by Indians holding trust allotments where after the execution of the contracts the Indians have received fee patents to their lands. AGO 59-60 No. 131.

The county Real Estate Excise Tax applies to both conveyances where an owner desiring a new home conveys his existing home to a contractor who first uses the old home as collateral to secure a loan under FHA to finance the construction of the new home and then conveys the old home to a third person. AGO 59-60 No. 135.

THE DORIC COMPANY, Appellant, v. KING COUNTY et al., Respondents.*

*[Reported in 57 Wn. (2d) 640, 358 P. (2d) 1370.]

[1] Corporations—Members and Stockholders—Rights and Liabilities as to Corporation—Incidence of Ownership. Ownership of corporate stock carries with it the inherent right to participate in the control of the organization while it is operating as such, and to share in its assets, after creditors, when it is in the process of dissolution.

[2] Same—Dissolution—Rights of Stockholders. The right of a particular stockholder to share in the assets of the cor-

[2] Same—Dissolution—Rights of Stock-holders. The right of a particular stock-holder to share in the assets of the corporation upon dissolution is not affected by his vote for or against dissolution, provided the vote in favor of dissolution is sufficient under the statute (RCW 23.01.530).

is sufficient under the statute (RCW 23.01.530).

[3] Same — Dissolution — Authority and Duties of Directors and Officers. Under RCW 23.01.600, when dissolution has commenced, the authority and duties of the directors and officers of the corporation cease, except in so far as it may be necessary to preserve the corporate assets; and any transfer of shares or alteration in the status of shareholders is void, except as a court may otherwise order if the proceeding is subject to the supervision of the court.

[4] Same — Dissolution — Proceedings — Regulation. If dissolution is not under the jurisdiction of the court, the powers and duties necessary to effect dissolution are vested by RCW 23.01.580 in the liquidating trustee; and after the liquidating trustee has collected all sums due the corporation, sold and converted into cash all corporate assets, and paid or provided for all debts and liabilities of the corporation, he is directed by RCW 23.01.560 to pay any remaining surplus to the shareholders according to their respective rights and preferences.

[5] Taxation — Corporations — Dissolu-

any remaining surplus to the shareholders according to their respective rights and preferences.

[5] Taxation — Corporations — Dissolution — Distribution Among Stockholders — Real Estate Sales Tax—Conveyance for Valuable Consideration. There is no conveyance for a valuable consideration, taxable as a real estate sale under RCW 28.45 and implementing resolution, where a change of title to real property is effected solely as a result of its distribution to stockholders of a solvent corporation in the process of dissolution, except in a case where the stockholders agree by contract to assume the liabilities of the liquidating corporation, in which event there is a valuable consideration to the extent of the liabilities assumed by the stockholders.

[6] Same — Corporations — Dissolution—Distribution Among Stockholders—Real Estate Sales Tax—Valuable Consideration—Agreement to Assume Liabilities. Where there is a distribution of real property by a trustee in dissolution of real property by a trustee in dissolution of a corporation to the corporation's sole stockholder as part of a voluntary dissolution proceeding, the stockholder must agree to assume the corporate liabilities in order for there to be a "conveyance, grant, . . . or transfer . . . for a valuable consideration" within the meaning of RCW 28.45 and implementing resolution, since impilet in the term "valuable" consideration is the principle that it must be bargained for.

[7] Corporations — Dissolution — Distribution Among Stockholders — Assumption of Liabilities as Matteres 4 faces with the control of Liabilities as Matteres 4 faces with the control of Liabilities as Matteres 4 faces with the control of Liabilities as Matteres 4 faces with the control of Liabilities as Matteres 4 faces with the control of Liabilities as Matteres 4 faces with the control of Liabilities as Matteres 4 faces with the control of Liabilities as Matteres 4 faces with the control of Liabilities as matteres as a control of Liabilities as control of Liabilities as a control of Liab

[7] Corporations — Dissolution — Distribution Among Stockholders — Assumption of Liabilities as Matter of Law. When

stockholders seek a voluntary dissolution of a corporation, they do not, as a matter of law, agree to assume the corporate liabilities.

bilities.

[8] Same—Mortgage Obligation. In the voluntary dissolution of a corporation whose sole asset was real estate which was encumbered by a mortgage, the sole stockholder was not implied by law to have assumed the mortgage obligation by RCW 23.01.560, which requires the trustee to pay or adequately provide for all debts and liabilities of the corporation, where the value of the encumbered property was twice the amount of the mortgage obligation, since this corporate obligation was adequately provided for by the trustee; and moreover, the principles of mutual assent preclude such an implication being made. being made.

being made.

The sale of an individual apartment by the owner of an apartment building which entitles the purchaser to a warranty deed upon completion of payments, is a "sale" within the meaning of RCW 28.45.010; therefore the sale is subject to the real estate excise tax. AGO 61-62 No. 78

Where in accordance with a prior agreement an individual transfers separately owned real estate to a grantee by a deed reciting consideration of love and agreement an individual transfers separately owned real estate to a grantee by a deed reciting consideration of love and affection and the grantee pursuant to the same agreement then executes a deed setting forth the same consideration and transferring the title back to the grantor and another person as joint tenants the real estate excise tax does not apply. AGO 61-62 No. 86.

Where a corporation transfers property owned by it in trust for its own use and benefit under the terms of which trust agreement the trust may be terminated by the beneficiary at any time, the transfer by the trustee to the beneficiary on termination of the trust is not subject to the real estate excise tax or the conveyance tax. AGO 61-62 No. 133.

Where the rights of partners of a general partnership are only those fixed by statute rather than by agreement, the transfer of realty to the partners upon dissolution of the partnership is not subject to the real estate sales tax except in limited cases. AGO 63-64 No. 18.

The board of county commissioners does not have the authority by ordinance or resolution to alter the definition of "sale" as it appears in chapter 28.45 RCW so as to exempt a transfer by a property owner to a corporation in which he holds more than a designated portion of the capital stock. AGO 63-64 No. 40.

The one percent real estate excise tax does not apply to the transfer of real property by one corporation to another corporation where the transfero owns all of the authorized, issued and outstanding capital stock of the transferee and no additional stock is to be issued in exchange for the real property. AGO 63-64 No. 44.

The transfer of real property to a corporation by the sole stockholder, the consideration being the issuance of common sideration being the issuance of common sideration being the issuance of contraction of contractions and the consideration of the consideration being the issuance of contractions and the consideration of contractions and contractions and contractions of common sideration and contr

The transfer of real property to a corporation by the sole stockholder, the consideration being the issuance of common stock to said stockholder, constitutes a sale under chapter 28.45 RCW, the real excise tax statute. AGO 63-64 No.

SENFOUR INVESTMENT CO., INC.,

*[Reported in 66 Wn. (2d) 319.]

"(Reported in 66 Wn. (2d) 67, 401 P. (2d) 319.]

[1] Taxation—Real Estate Sales Tax—Sale—What Constitutes. Where tille to property was taken in the name of trustees for a corporate beneficiary not then in existence, the trustees' transfer of tille to the beneficiary, by quitclaim deed, as soon as it came into existence was not a sale as defined by RCW 28.45.010, and hence not a taxable event for the purposes of the real estate sales tax, where the trustees never owned any beneficial interest in the property, and the transfer was simply a mechanical performance of the obligation of the trust, since such a conveyance is not a sale for a valuable consideration as required by the statute.

[2] Trusts—Creation—Cestui Not in Being. Since parties may contract to establish a trust for the benefit of another as long as the agreement is not against public policy, a trust may be established for a cestui que trust not in being at the time the trust is established.

LANDON R. ESTEP, Respondent, v. KING COUNTY et al., Appellants.*
*[Reported in 66 Wn. (2d) 76, 401 P.

"(18eported in 00 wn. (2d) 70, 401 F. (2d) 332.]

[1] Taxation—Real Estate Sales Tax—Sale—What Constitutues. The Kimbell-Diamond rule, a method of determining federal income tax liability where a tax-payer acquires a corporation's assets by purchasing the stock and then liquidating the corporation, is not applicable to the real estate sales tax statutes of this state (RCW 28.45); hence, there is no taxable event, i.e., a conveyance for a valuable consideration, in the distribution of real property to stockholders by the statutory liquidating trustee of a corporation in dissolution, even where the dissolution, coupled with a prior sale of the corporate stock, has resulted in a change of ownership of real property.

LESLIE C. CHRISTENSEN, Appellant,

LESLIE C. CHRISTENSEN, Appellant, SKAGIT COUNTY, et al., Respondents.*

*[Reported in 66 Wn. (2d) 95, 401 P. (2d) 335.]

[1] Taxation—Real Estate Sales Tax—Sale—What Constitutes. There is a "sale" of real property, as defined by RCW 28.45.010 for the purposes of the real estate sales tax, when real property is conveyed by members of a partnership to a corporation in return for the issuance of corporate stock, since in exchange for the transfer of ownership to the corporate entity, the former owners receive the right to participate in the management of the corporate form—thus, a "valuable consideration" has been received for the conveyance as required by the statute.

SENFOUR INVESTMENT CO., INC.,

SENFOUR INVESTMENT CO., INC.,

Respondent, v.

KING COUNTY, Appellant.*

*[Reported in 66 Wn. (2d) 644, 404 P.

*(Reported in 66 Wn. (2d) 644, 404 P. (2d) 760.]

[1] Taxation — Bankruptcy — Chapter 10 Reorganization—Sales Tax. A chapter 10 reorganization under the National Bankruptcy Act is not in the true sense a bankruptcy and the insolvent corporation is regarded as a going concern, not defunct, since the fundamental purpose of achapter 10 proceeding is the preservation of the status quo, thereby permitting an occasion for maicable adjustment by debtor and creditors under the supervision of the bankruptcy court, avoiding liquidation with a view to rehabilitation; therefore, a sale of the assets of an insolvent corporation under such a reorganization plan is not immune from the state real estate sales tax of RCW 28.45, since it is not a liquidation under the National Bankruptcy Act.

1. The real estate excise tax does not apply to a transfer of real estate by deed from a mortgagee to the mortgagor in lieu of foreclosure.

2. Same: The tax does apply to the immediate resale of contract of sale.

3. Same: The fact that the two transfers constitute an over-all agreement between the parties does not affect the tax consequences, AGO 65-66 No. 47.

Where a number of vendees under an executory contract for the sale of real estate are jointly and severally liable for payment of the full purchase price, the real estate tax on the transfer of one of the vendees' interest to the remaining vendees is measured by the amount paid for the transferring vendee remaining unpaid on the balance of the contract of sale at the time of the transfer to the remaining vendees. AGO 65-66 No. 64.

BAN-MAC, INC., v. KING COUNTY et al., Appellants.*

BAN-MAC, INC., v. KING COUNTY
et al., Appellants.*
*[Reported in 69 Wn. (2d) 49.]
[1] Courts—Taxation—Judicial Restraint.
Inasmuch as revenue and taxation is under
the control of the legislature, the courts
will construe the acts of the legislature in
such matters but will reject invitations to
engage in "judicial legislation."
[2] Same—Real Estate Sales Tax—Sale
—What Constitutes. There is no sale,
within the meaning of RCW 28.45 which

relates to taxation of real estate sales, when title to real property is transferred as the result of corporate dissolution proceedings.

THE STATE OF WASHINGTON,
ON THE RELATION OF NAMER
INVESTMENT CORPORATION,
Appellant, v.
M.J.R. WILLIAMS et al., Respondents.*
[1] Taxation—Real Estate Sales Tax—Lease-Option—Classification as Sale. The legislative classification of a "lease with option to purchase" as a "sale" for the purposes of the excise tax on real estate sales and transactions imposed by RCW 28.45, is within the broad power of the legislature to tax objects over which its sovereign power extends, and there is no state or federal constitutional inhibition against the classification of such a property interest as a transaction subject to the tax.
[2] Same—Constitutional Restrictions—

the tax.

[2] Same—Constitutional Restrictions—Judicial Review. Due process, equal protection, and the privileges and immunities clauses of the federal and state constitutions impose general requirements of reasonableness in the classification of persons and property to which a tax is applicable. An exercise of legislative discretion within the above limitations will not be upset unless it is arbitrary or capricious or bears no reasonable relation to a valid public or legislative purpose, since the courts will not consider the propriety of a tax or the motives which prompted its adoption.

[3] Same—Real Estate Sales Tax—

a tax or the motives which prompted its adoption.

[3] Same—Real Estate Sales Tax—Lease-Option—Equal Protection of Laws. The imposition of the real estate excise tax on lease-options is not an unequal application of the law between those leases where the option is exercised and those wherein it is not, since RCW 28.45.035 provides in effect that the tax shall not be imposed until the option is in fact exercised unless it is administratively determined that to impose it earlier would be equitable.

[4] Statutes—Delegation of Legislative Authority—Validity. The constitutional prohibition against delegation of legislative power [Const. art. 2 § 1 (amendment 7)] does not preclude delegation of authority to administrative officials to determine some fact upon which the application of a law is made to depend. The legislature has given sufficient guidance for such determination if basic and reasonably ascertainable guidelines are prescribed from which the purpose of the enactment can be accomplished.

[5] Taxation—Real Estate Sales Tax—Lease-Options—Administrative Determina.

enactment can be accomplished.

[5] Taxation—Real Estate Sales Tax—Lease-Options—Administrative Determination of Equities. While RCW 28.45 contains sufficient guidelines to support the delegation of authority in RCW 28.45.035 to county officials to determine if it is "equitable" to impose the real estate sales tax on lease-options prior to the actual exercise of the option, such a determination cannot be made by the mechanical application of a resolution or ordinance, but requires an actual determination in the light of the circumstances pertaining to each particular lease-option agreement.

WILLIAM H. WEAVER et al.,

Respondents, v.

WILLIAM H. WEAVER et al.,
Respondents, v.
KING COUNTY et al., Appellants.*
[1] Taxation—Real Estate Sales Tax—
Sale—What Constitutes. The transfer of corporate real property to a stockholder as part of dissolution proceedings of a solvent corporation is not a taxable event within the meaning of RCW 28.45.010, which relates to taxation of real estate transfers, notwithstanding there has been a recent sale of the stock prior to voluntary dissolution.

a recent saie of the stock prior w voluntary dissolution.
[2] Mortgages—Assumption of Debt by Grantee—Acts of Grantor—Effect. The grantee of mortgaged property is not bound by the mortgagor's convenant binding himself and his successors to satisfy a sufficiency judgment for any part of the mortgage debt not paid by a sale of the property, even though the mortgage declares the covenant runs with the land, unless the grantee has in some way, other than by mere acceptance of the deed, assumed the mortgage indebtedness.

Chapter 36.16

COUNTY OFFICERS—GENERAL

RCW 36.16.010

Time of Election

In providing for an election to be held at the next general election, if a vacancy occurs in the first biennium of a four-year term, this section does not imply that no such election shall be held if a vacancy occurs in the second biennium; such a construction would be cpposed to Const. Art.

XI, § 6, limiting term of appointees to next general election, etc. State ex rel. Caplan v. Bell, 185 Wash. 674 (1936).

Vacancy in office of county assessor is not created by incumbent's illness and hospitalization. AGO 2-9-1948.

RCW 36.16.020

Term of County and Precinct Officers

Where a county officer has been elected and fails to qualify no vacancy exists and the incumbent may continue in office. AGO 1943-1944, p. 210.

County officer who served two consecutive terms ending in 1943 and until Febru-

ary, 1946, when his elected successor qualified, is eligible if elected in 1946. AGO 1945-1946, p. 754.

Terms of office for elective county officials terminate if office is abolished by charter. AGO 8-5-1952.

RCW 36.16.030

Elective County Officers Enumerated

Held that (the antecedent of) this section, in effect abolished office of county assessor in classes of counties mentioned, and that it is constitutional. State ex rel. Weston v. Schragg, 158 Wash. 74 (1930). Cf. State ex rel. Allen v. Schragg, 159 Wash. 68 (1930). This now seems to apply only to ninth class counties. Unlawful for a person to hold offices of county assessor and P.U.D. commissioner

at the same time. AGO 1946-1946, p. 660. Increase in population as shown in federal census, advancing classification of county, would not entitle county officer in office at the time of such advance to increased compensation, and such increase would be applicable only to officers elected after determination of new population. TCR 3-29-1939.

RCW 36.16.100

Offices to Be Open Certain Days and Hours

The board of county commissioners has the authority to establish by resolution or ordinance that county offices will be closed

on any Friday or Monday when a county legal holiday falls on a weekend. AGO 63-64 No. 93 (3-27-64).

RCW 36.16.110

Vacancies in Office

A board of county commissioners may not appoint one of its members to fill a

vacancy in the office of county auditor. AGO 65-66 No. 20 (5-26-65).

Chapter 36.21 COUNTY ASSESSOR

RCW 36.21.011

Assessor may appoint deputies and engage expert appraisers-Employment and classification plans for appraisers

County commissioners have no right to employ experts for assessment purposes. Northwestern Improvement Co. v. McNeill, 100 Wash. 22 (1918).

Office deputies salaries may be paid out of appropriation for field deputies when authorized by county commissioners. AGO 1-23-1947.

County assessor may not contract with out-of-state organization to evaluate all taxable property in a county; but he may employ persons who are non-residents as expert assistants to evaluate a particular class of property. AGO 7-27-1949.

Expert assistants, timber cruisers, hired

by assessor at salary greater than his own, but not deputized, are not limited in compensation by RCW 36.16.070. AGO 4-18-

pensation by RCW 36.16.070. AGO 4-18-1950.

The county commissioners may pay the expenses of the deputy assessor incurred by his attendance at a technical school which teaches the reading of aerial photographs and the acquisition of this skill is necessary to perform needed services for the county in assessing timber lands. AGO 53-55 No. 343 (11-12-54).

County commissioners have no authority to employ "tax ferrets." TCR 12-1-1944.

RCW 36.21.015

Qualifications for persons assessing real property-Examination

The provisions of § 17, chapter 288, Laws of 1971, 1st Ex. Sess., establishing certain qualifications to be met by persons having the responsibility of valuing real property for purposes of taxation, although appli-

cable to the assistants or deputies to a county assessor, do not apply to the county assessor, do not apply to the county assessor himself regardless of whether he holds office by election or by appointment to fill a vacancy. AGO 1971 No. 35 11-17-71

RCW 36.21.040

New Construction Building Permits-"Issuer" Defined

The legislature did not intend this chapter to be the whole law on the subject of building permits, but rather intended it as a minimum requirement which may be implemented by municipalities under the provisions of Art. XI, § 11 of the State Constitution and by counties under Chap-

ter 36.43 RCW. The existing ordinances which exceed the requirements of this chapter should be given effect, and new ordinances which exceed the requirements are permitted. AGO 55-57 No. 140 (9-29-55); PTB No. 237 (10-11-55).

RCW 36.21.050

New Construction Building Permits-Required-County Commissioners' **Duties—Cities Excepted**

There is no conflict between this law and Chapter 36.43 RCW, and consequently the county commissioners may go beyond the requirements of this law and require build-

ing permits for all new construction, even though the value of the material is five hundred dollars or less, AGO 55-57 No. 86 (6-1-55).

RCW 36.21.080

New Construction Building Permits-When Property Placed On Assessment Rolls

The expression "Property under the provisions of this Act" includes all buildings or alterations for which a permit is required by valid county or city ordinance no matter what material value may be provided in such ordinances, and no matter when construction has begun. AGO 55-57 No. 140 (9-29-55); PTB No. 237 (10-11-55).

The creation of the special assessment date for new construction and alterations which differs from that for existing buildings is not prohibited by the 14th Amendment. *Id.*This section does not alter the lien date for taxes on real property, which remains January 1st in accordance with RCW 84-.60.020. *Id.*

Chapter 54.28

PUBLIC UTILITY DISTRICTS—PRIVILEGE TAXES

RCW 54.28.011

"Gross Revenue" Defined

The definition of "gross income" appearing in this section is applicable only to the measure of taxes payable under

Chapter 54.28 RCW. Public Utility Dist. No. 3 of Mason County v. State (1967) 71 W.D.2d 204, 427 P.2d 713.

RCW 54.28.020

Tax Imposed—Rates

District cannot pass this tax on directly to consumer but could raise rates for that purpose. District can pass on to consumer any tax imposed on it by city or town under RCW 54.28.070. AGO 6-30-1941.

If municipal tax under RCW 54.28.070 is a "pass on" tax, and so shown on consumers' billing, state tax under this section applies to gross bill before adding city tax; otherwise state tax applies to gross billing after including city tax. Tax Commission P.U.D. Bulletin No. 3, 12-4-1941.

P.U.D. sales to Federal government and its agencies subject to 2% sales tax. Tax Commission P.U.D. Bulletin No. 3, 12-4-1941; including sales to Federal Housing Authority. AGO 3-9-1944.

Neither amount or distribution of tax is

affected by fact certain sales are made to an electric cooperative which is party to a lease-purchase agreement with a P.U.D. AGO 55-57 No. 299 (7-12-56). Two per cent tax to be computed on revenue actually received after deductions for uncollectible bills. Tax Commission P.U.D. Bulletin No. 5, 12-20-1941. P.U.D. must pay the excise under this section, and any property taxes it may have paid by agreement with its vendor cannot be offset against it. TCR 9-24-1946. Computation of tax under 1947 amendment explained. TCR 4-10-1947. Portion of property tax levied in 1947 and paid by P.U.D. cannot be offset against P.U.D. excise based on 1948 revenue. TCR 5-11-1948.

5-11-1948.

RCW 54.28.030

Districts' Report to Tax Commission

When a P.U.D. operates in two or more ounties the annual report should be made for the district as a whole and tax com-mission will apportion to taxing districts. Tax Commission P.U.D. Bulletin No. 6, 1-7-1942.

Instructions to P.U.D. for determination of number of residential and commercial consumer meters for preparation of basic report to commission. P.U.D. Bulletin No. 7, 1-7-1942.

RCW 54.28.070

Municipal Taxes-May Be Passed On

A municipal tax imposed under this section may constitutionally be paid by the district as one of its general expenses although the district's customers reside both

within and without the corporate limits of the taxing city or town. AGO 53-55 No. 39 (5-13-53).

RCW 54.28.080

Additional Tax For Payment On Bonded Indebtedness of School Districts

A P.U.D. may enter into an agreement with a school district to compensate it for loss of taxes or additional burdens occasioned by acquisition of dam site and subsequent construction. AGO 55-57 No. 229 (3-20-56). But now see Chapter 54.36 RCW for more specific authority.

The mandatory payments a P.U.D. must make to a school district under this section must be placed in the appropriate bond redemption fund of the school district. AGO 63-64 No. 48 (8-13-63).

RCW 54.28.090

Deposit of Funds to Credit of Taxing District

The funds deposited to the credit of a school district may become a part of the

school district's general fund, building fund, or both. AGO 63-64 No. 79 (1-22-64).

RCW 54.28.100

Use of Moneys Received By Taxing District

Revenue and taxation: State Constitution Art. 7

RCW 82.16.020

Public Utility Tax Imposed

- (1) The characterization of a tax is not determinative of its validity under the commerce clause of the federal constitution, nor does the fact that he activity being taxed or the measure of such tax is a part of interstate commerce automatically invalidate the tax.
- a part of interstate commerce automatically invalidate the tax.

 (2) Taxation involving gross receipts or gross income of a taxpayer engaged in interstate transactions is not invalid under the commerce clause if there is a proper apportionment of the gross receipts in relation to their connection to local events; a taxpayer has the burden of establishing that application of a tax fails to achieve such a fair apportionment.

 (3) Taxation of interstate commerce is valid unless the tax discriminates against interstate commerce by placing a burden thereon that is not borne by intrastate commerce, or unless the tax subjects the activity to the risk of repeated exactions of the same nature from other states. Impositions of a just share of a state's tax burden on interstate commerce is permissible even though there is a resulting increase in the cost of doing business which may be passed on to consumers in other states.

 (4) An in-state seller who sells to per-
- (4) An in-state seller who sells to persons outside the state is not in competition with one who sells to persons within the state, and is not, therefore, placed at a disadvantage by a tax which, at the time of its application, favors intrastate sales over interstate sales.
- (5) In determining whether a state tax discriminates against interstate commerce, the total taxing scheme of the state must be considered rather than the provisions of a single statute or type of tax. There is no discrimination against interstate commerce by a tax deduction applying

- only to the intrastate sales of an in-state omy to the intrastate sales of an in-state taxpayer when an equivalent tax is later imposed on the in-state distribution prior to use by consumers, resulting in the state tax being imposed only once on both the interstate and intrastate distribution of the product product.
- (6) RCW 82.16.020 and .050, which impose a tax on the business of selling electric power but permit a deduction for sales for resale within the state do not constitute an impermissible burden on interstate commerce when considered in the light of the total tax scheme of the state. 82 Wn.2d 232; P.U.D. No. 2 Grant Co. v. State.
- (1) Even though a business activity involves interstate commerce, it is not entitled to a "tax sanctuary" from which it can operate with a tax advantage over intrastate business.
- (2) The activities of a telphone company in handling messages with out-of-state destinations through connection with carriers in other states constitutes interstate commerce, even though the company does not own communications facilities crossing state lines.
- state lines.

 (3) The primary considerations for determining a state's power to tax interstate commerce are whether the tax places an extra burden on interstate commerce, or erects barriers, placing out of state businesses at a disadvantage when competing locally; and whether the interstate commerce involved is subject to the risk of repeated exactions of the same nature from other states.

 (4) Farnings derived from the transmit-
- (4) Earnings derived from the transmittal of communications passing in interstate commerce on equipment located within the state are subject to the public utilities tax levied pursuant to RCW 82.16.020. 77 Wn.2d 923, Wash. Telephone Co. v. State

Chapter 82.44

MOTOR VEHICLE EXCISE

RCW 82.44.010

Definitions

This act (1937) held constitutional as against contention it imposes a property tax and therefore violates the uniformity clause of the Fourteenth Amendment to the state constitution. State ex rel. Hansen v. Salter, 190 Wash. 703 (1937).

Taxpayer under this act (1937) is qualified to serve as juror, although ordinarily jury statute requires person to be property taxpayer to be eligible. AGO 1937-38, p. 281.

281. Motorcycles are subject to this act (1937) and should be classified and taxed hereunder as other motor vehicles. AGO 8-4-

1937.

Any person entitled to an exempt motor vehicle license is exempt from this (1937) excise. Persons residing on Federal reservations not exempt from this excise unless by reason of their status they are entitled as a matter of law to exempt motor vehicle licenses. AGO 11-26-1937.

This tax (1937) is applicable to motor vehicles of foreign consuls, AGO 12-21-1927.

vehicles of foreign consuls. AGO 12-21-19:7.

For comprehensive analysis of interrelationship of Motor Vehicle Excise Law, the Property Tax Law, and the Liccnsing Laws, with particular reference to the liability of trailers prior to the enactment of the 1955 House Trailer Excise Tax (Chapter 82.50), see AGO 53-55 No. 105 (7-28-53), PTB No. 226 (9-4-53).

Section 574.50 United States Code Annotation, exempts all non-resident military personnel stationed in Washington from the obligation of paying the motor vehicle excase tax provided they pay all motor vehicle or excise taxes and fees required by the state of their residence. However, non-resident servicemen who wish to license their vehicles in this state must pay the license fees and excise taxes prescribed by law. AGO 63-64 No. 72 12-5-63.

Scooters operated by gasoline motors are taxable under this (1937) act. TCR 2-26-1938.

As to the ad valorem taxation of motor vehicles "used entirely upon private property," and later required to pay this excise, and as to recommended procedure, though later to some extent superseded, see PTB No. 138, 12-30-1943.

Milk trucks operating mainly in Fort Lewis but passing on and across highways are subject to motor vehicle excise tax. TCR 2-7-1944.

Motor vehicles subject or not subject to motor vehicle excise enumerated and described and administrative procedure outlined. PTB No. 145, 1-19-1945.

Traller not designed primarily for use on highways is not a motor vehicle under this section and payment of this excise is not condition precedent to issuance of motor vehicle license. AGO 10-13-1949. To same effect, but of broader application, PTB No. 199, 11-16-1949.

Dealers stocks of "motor vehicles" as defined in this section are not taxable as personal property. TCR 2-9-1951.

Under U. S. "Soldiers and Sallor Civil Relief Act" nonresident military personnel may either license their motor vehicles and house trailers in their home state or license them in Washington without being compelled to pay the excise tax which is imposed upon residents of Washington. AGO 65-66 No. 98.

Section 574, 50 United States Code Anno. (Soldiers' and Sallors' Civil Relief Act of

ington. AGO 65-66 No. 98.

Section 574, 50 United States Code Anno. (Soldiers' and Sailors' Civil Relief Act of 1940), exempts all nonresident military personnel stationed in Washington from the obligation of paying the motor vehicle excise tax required by chapter 199, Laws of 1963 (chapter 82.44 RCW) provided they pay all motor vehicle or excise taxes and fees required by the state of their residence or domicile. However, nonresident servicemen who wish to license their vehicles in this state must pay the license fees and excise taxes prescribed by law AGO 63-64 No. 72 12-5-63

RCW 82.44.020

Basic Tax Imposed

"Use in state" (1937 law) is controlling element of tax, hence vehicle licensed for 1937 in State of Washington but not for

1938 does not have to pay double fee when coming up for licensing for 1939. TCR 11-9-1938.

RCW 82.44.060

Payment of Tax-Abatement For Fractional Year-Transfer of Ownership

Fee is collectible (1937 law) only once for each calendar year. TCR 4-25-1938. Where government car (1937 law) was sold to private individual, upon licensing thereof purchaser is entitled to abatement, since car theretofore had operated on exempt license. TCR 4-25-1938.

County auditor is not authorized to issue (1937 law) private motor vehicle license to car entitled to an exempt license without collecting the fee prescribed by this act—to be entitled to exemption from the fee

imposed by this act the applicant must actually obtain an exempt license. TCR 12-19-1938.

Private corporation must pay motor vehicle excise on buses leased from a city when obtaining other than exempt licenses. TCR 12-3-1945.

This act does not apply to commercial vehicles from reciprocity states operating here under temporary permit issued under RCW 46.16.160. TCR 6-19-47.

RCW 82.44.070

Tax Collectible By Utilities and Transportation Commission in Certain Cases—Partial Payment to Department of Motor Vehicles

This section does not authorize county auditor to collect less than the regular fee otherwise provided. TCR 6-17-1947.

Provision for 50% payment applies only to vehicles used exclusively in interstate operations. TCR 4-7-1948.

RCW 82,44,120

Refunds-Claims-Time Limitation

If a motor vehicle is assessed as personal property because operating only on private property and later is required to pay the motor vehicle excise tax, the entire excise tax can be refunded if refund claim is timely made. AGO 3-20-1944. But see also AGO 53-55 No. 105 (7-28-53).

Refund on excise fee paid for any year on motor vehicle operating under permit from state department of transportation will not be made until following year, though vehicle was sold into another state. TCR 2-17-1947.

Application for refund under this section is barred unless made within statutorily prescribed time. AGO 6-12-1947. If a motor vehicle is assessed as personal

1)

Statutory plan for refund of Motor Vehicle Excise Tax is exclusive and may not be altered by administrative officials. AGO 12-19-1952.
Under U. S. "Soldiers and Sailors Civil Relief Act" nonresident military personnel can license the motor vehicles and house trailers in Washington without being compelled to pay the excise tax imposed on residents. After receipt of valid proof the Department of Motor Vehicles may make refunds to nonresident servicemen who have erroneously paid. Claim must be made within two years of payment date. AGO 65-66 No. 58.

RCW 82.44.150

Distribution of Motor Vehicle Excise Fund Generally

For method of determining population of a newly incorporated city for which no effective population basis has been estab-

lished, or for determining the population of an annexed area, see AGO 53-55 No. 75 (6-26-53).

Chapter 82.50

MOBILE HOMES AND TRAVEL TRAILER EXCISE

RCW 82.50.020

Tax Imposed—Collection—Transfer of Ownership

For detailed analysis of the inter-relationship of the Property Tax Laws, Motor Vehicle Excise Tax Law, and Licensing Law with respect to House Trailers before the enactment of this chapter, see AGO 53-55 No. 105 (7-28-53); PTB No. 226 (9-4-52)

The Soldiers and Sailors Civil Relief Act exempts house trailers owned by nonresident military personnel from the house trailer excise tax. AGO 65-66 No. 32 (8-18-65).

(1) and (2) Under the soldiers and sailors civil relief act ts recently construed by the United States supreme court, non-

resident military personnel stationed in Washington can either license their motor vehicles and house trailers in their home state or license such vehicles in Washington without having to pay the excise tax imposed upon residents of this state by chapter 82.44 RCW and chapter 82.50 RCW.

chapter 82.44 RCW and chapter 82.50 RCW.

(3) The department of motor vehicles may, upon receipt of a proper application and proof, make refunds to nonresident servicemen who have under a mistake of law paid the motor vehicle excise tax in licensing automobiles in this state, provided the claim for refund is made within a period of two years from the date of payment. AGO 65-66 No. 98 7-25-66

RCW 82.50.180

Exemptions

Under Federal Soldiers' and Sailors' Civil Relief Act, nonresident military personnel are also exempt from this chapter, but house trailers are not "motor vehicles" within terms of Federal act or RCW 82.44-.010 and consequently must be licensed in order to use the highways. AGO 57-58 No. 128 (10-29-57).

House Trailer belonging to non-resident military personnel exempt under Federal Soldiers' and Sailors' Civil Relief Act of 1940 if the appropriate tax in the serviceman's home-state has been paid, and the

House Trailer is not used in a trade or business. TCR 10-28-55.

The intent of the legislature under subsection (5) was to exempt house trailers which in fact have ceased to be house trailers and are now permanent homes. PTB 66-1 (1-26-66).

Under subsection (5) it should be noted that the home and the land on which it is located must be owned by the same person before qualifying under ad valorem taxation. PTB 69-5.

If a mobile home meets the conditions set forth in the first paragraph of RCW 82.50.180(5), it is not necessary, in order for the unit to be placed on the real

property tax rolls of the county in which it is located, that the owner thereof make a request to the county assessor for such entry. AGO 1971 No. 3.

RCW 82.50.190

Ad Valorem Taxes Prohibited

The first application of the 1969 amendment to this section will take place in 1970, at which time mobile homes and travel trailers held as inventory will not be subject to ad valorem taxation. PTB 69-6 (5-13-69).

(1) Allowing the imposition of taxes upon those who complied with the directions.

- (1) Allowing the imposition of taxes upon those who complied with the directions of the assessor and listed their property before the effective date of a statutory change, while excusing from the tax those who failed to list their property would be a manifest violation of Const. Art. 7 § 1 (Amendment 14), which provides that all taxes shall be uniform upon the same class of property within the territorial limits of the authority levying the tax.

 (2) Although the obligation to pay a tax may arise on a certain date, the legislature may subsequently extinguish the tax and remove any obligation to pay it.

 (6) Administrative agencies cannot, by
- (6) Administrative agencies cannot, by the process of their own construction,

amend a plain and unambiguous statute.

- (7) While the statements and opinions of individual legislators are generally not considered by the courts in determining the intent of the legislature, a statement made on the floor by the chairman of the committee in charge of the bill may be taken as the opinion of the committee as to the intended meaning of the statute.
- to the intended meaning of the statute.

 (8) The presumption that statutes operate only prospectively yields to a clear legislative intent to the contrary. The intention need not be expressly stated if it can be obtained by viewing the purpose and mtheod of the statute's enactment.

 (9) The intent of the legislature in enacting Laws of 1969, 1st Ex. Sess. ch. 225 (RCW 82.50.190) was to extinguish any liability which may have arisen in the year 1969 for ad valorem taxes upon dealers' inventories of travel trailers and mobile homes. 80 Wn.2d 283; Snow's Mobile Homes v. Morgan

Chapter 84.04 DEFINITIONS

RCW 84.04.030

"Assessed Value of Property"

"Last completed and balanced tax rolls," as applied to the levy of state tax, are assessment rolls submitted by the thirty-nine counties after having been equalized by state board of equalization and levy of

state tax upon basis of equalization up to a true 50 pcr cent valuation, therefore, does not contravene this section. State ex rel. Showalter v. Cook, 175 Wash. 364

RCW 84.04.040

"Assessment Year", "Fiscal Year"

If a mobile home meets the conditions set forth in the first paragraph of RCW 82.50.180(5), it is not necessary, in order for the unit to be placed on the real

property tax rolls of the county in which it is located, that the owner thereof make a request to the county assessor for such entry. AGO 1971 No. 3 1-14-71

RCW 84.04.080

"Personal Property"

Fox, mink, marten declared personalty: RCW 16.72.030.

Abstract books are taxable as personal property. Booth & Hanford Abstract Co. v. Phelps, 8 Wash. 549 (1894); TCR 3-22-1935.

1935. Improvements upon state land the fee of which can never be acquired by the party making the improvements are taxable as personalty. Percival v. Thurston County, 14 Wash. 586 (1896).

Bank shares are personal property. Scandinavian-American Bank v. Pierce County, 20 Wash. 155 (1898).

Public utility franchises are taxable as personal property (Commercial Electric L. & P. Co. v. Judson, 21 Wash. 49 (1900); Edison Electric Illuminating Co. v. Spokane County, 22 Wash. 168 (1900); Chehalis Boom Co. v. Chehalis County, 24 Wash. 135 (1901) but the rule is otherwise with respect to the primary franchise of a corporation to do business in corporate form, which, while property, is not taxable ad valorem under our laws. Bank of Fairfield v. Spokane County, 173 Wash. 145 (1933).

field v. Spokane County, 173 Wash. 145 (1933).

Leasehold for term less than life of holder is personalty to be assessed on value of the term less rent reserved. Metropolitan Bldg. Co. v. King County, 62 Wash. 409 (1911); Id., 64 Wash. 615 (1911); TCR 5-8-1911; 6-30-1911; 3-29-1929; 4-30-1935.

Prior to this enactment standing timber held to be real estate. France v. Deep River Logging Co., 79 Wash. 336 (1914).

Earlier statute exempting vessels with situs in the state but used exclusively in foreign or interstate trade held unconstitutional. Pacific Cold Storage Co. v. Pierce County, 85 Wash. 626 (1915). Cf. AGO 1919-20, p. 42.

Assessment of sawmill machinery as personalty sustained where it was not shown it had also been assessed as part of the realty. Columbia River Door Co. v. Cowlitz County, 125 Wash. 603 (1923).

Inclusion of exempt credits in value of shares of stock of a bank is improper because it amounts to taxing of the credits in violation of this act. Spokane & Eastern Trust Co. v. Spokane County, 153 Wash. 332 (1929).

Revaluation for assessment of leasehold interest in state lands. see Metropolitan

Revaluation for assessment of leasehold interest in state lands, see Metropolitan Bldg. Co. v. King Co., 72 Wash. 47 (1913); In re Metropolitan Bldg. Co., 144 Wash. 469 (1927).

(1927).

Land and timber owned together in fee are realty, but where title to the timber is conveyed, or reserved distinct from the land, the timber then becomes personal property separate from the land. Leuthold v. Davis, 56 Wn. (2d) 710 (1960).

As to taxation of timber purchased from Federal forest reserves, see AGO 1923-24, p. 33.

p. 33.
As to taxation of personalty of national banks, see AGO 1923-24, p. 283; 1927-28, p.

In taxing shares of stock of banks, real estate held in another state is not deductible. AGO 1925-26, p. 126.

Live foxes held in captivity are a chattel within this section and taxable as personalty. AGO 1927-28, p. 88.

Lessee's interest in a mining lease for term less than life of the holder, under which lease the holder has right to remove mineral deposits, is taxable as personal property of the lessee. But an option to purchase mineral deposits in real property in which option the surface rights are to be retained by the grantor may not be taxed as personal property. AGO 5-21-1937.

Land quit-claimed to city with reservation in grantor of all rights in connection with the land for 20 years is exempt from taxation, but the grantor's possessory rights, being in the nature of a lease, are taxable. AGO 1937-38, p. 353.

Personal property tax on separately owned timber cannot be impressed upon underlying land and foreclosure sale of land for delinquent taxes conveys land only to purchaser. AGO 10-2-1941.

Wrongful removal of timber from real property subsequently acquired by county for delinquent taxes does not give county any right of civil action against logger for such removal. AGO 2-23-1943.

Lapse of time alone would not operate as a bar for satisfaction of a county's claim for personal property taxes. AGO 4-27-1943.

Privately owned leasehold interest and improvements on federal lands (military reservation) are taxable as personal property if jurisdiction is concurrent; but not taxable if U. S. jurisdiction is exclusive. AGO 3-20-1951. See also PTB No. 211, 8-6-1961.

An unpatented mining claim should be assessed as personal property. AGO 55-57

taxable if U. S. jurisdiction is exclusive. AGO 3-20-1951. See also PTB No. 211, 8-6-1961.

An unpatented mining claim should be assessed as personal property. AGO 55-57 No. 327 (10-11-56).

To summarize present law on assessment of federal timber and/or contract interests therein: The timber itself is not taxable until title passes to the taxable party under the tcrms of the purchase agreement. See the Skate Creek Lumber Company case, 46 Wn. (2d) (1955); and AGO 1923-24, p. 33. On the other hand, contract interest of private parties in such exempt timber is taxable "as personal property." PTB No. 222 (1-13-53) containing AGO 12-2-52, PTB No. 225 (7-13-53) containing AGO 12-2-52, PTB No. 225 (7-13-53) containing AGO 5-5-53, and AGO 53-55 No. 29 (4-30-53). Such contracts must have value in themselves in order to be taxable, however, and the principles contained in PTB No. 175 (6-16-48) for assessing leasehold interests are valid here.

Unpatented mining claims are taxable on possessory right of holder as personalty and in assessing such right the value of "blocked-out" ore may be taken into consideration. TCR 10-3-1935.

Fish in private fish hatcheries are taxable as personal property. TCR 1-6-1936.

Water rights are taxable as a species of intangible personal property. TCR 1-6-1936.

Water rights are taxable as a species of intangible personal property. Id.

Mining prospecting leases are taxable as personal property. TCR 4-22-1936.

Held, prior to enactment of House Trailer Excise Tax (RCW 82.50), that trailer on

wheels not subject to Motor Vehicle Excise

wheels not subject to Motor Vehicle Excise Tax was assessable as personal property to its owner, and not to owner of land on which temporarily parked on assessment date. TCR 1-4-1940.

Leasehold interest in state land taxable as personal property and may be distrained and sold. TCR 8-18-1941.

Hop trellises on Indian reservations, owned by non-Indians, taxable as personal property. TCR 9-10-1941.

Privately owned airplanes placed under federal control taxable as personal property of private owners. TCR 1-29-1942; also PTB No. 120, 2-19-1942, extending ruling to automobiles and tires privately owned but federally controlled.

When land being purchased from county on contract, buildings placed thereon by purchaser taxable as personal property; but when both land and buildings sold by county under contract neither is taxable as such until purchaser acquires title. TCR 2-6-1943; but now by reason of enactment of RCW 84.40.230 herein land and buildings are both taxable as real property in both cases.

as such until purchaser acquires title. TCR 2-6-1943; but now by reason of enactment of RCW 84.40.230 herein land and buildings are both taxable as real property in both cases.

Water rights privately owned taxable as personal property. TCR 5-6-1943.

Where timber has been sold separately from the land, either by the county or a private person, fire patrol assessments should be spread against the timber on the personal property roll. TCR 1-19-1945.

Personal property in absolute ownership of a national bank is not taxable, though taken in foreclosure of a pledge; but, if the bank's title is in legal effect only a mortgage or lien, the property is taxable. TCR 3-19-1947.

Leasehold interest for term less than the life of the holder is taxable personal property and its full value is what a willing buyer would pay to a willing seller, the buyer obtaining all of the benefits and assuming all of the obligations under the lease. PTB No. 175, 6-16-1947.

A privately owned building located upon a public street is taxable as personal property. TCR 6-17-1947.

Clearing and preparing for cultivation of state owned land leased to private person may not be assessed as an "improvement" on land, as personal property, but may be considered in any assessment of the leasehold interest. TCR 4-26-1948.

Mining claims (possessory rights) in Mount Baker National Park should be assessed as personal property Buildings and other improvements on mining claims should be assessed as personal property if the fee in the land is in the Federal government or the state. If the fee is in private ownership, they should be assessed as real property. TCR 5-12-1950.

Privately owned improvements in Rainier National Park are taxable. TCR 5-12-1950.

nier National Park are taxable. TCR 5-12-1950.

A leasehold interest in real estate for a term less than life is personal property. Andrews v. Cusin, 65 Wn.2d 205 (1964).

In ascertaining whether or not improvements to buildings or land have become a part of the realty to which they are annexed, three factors will be considered: (1) Actual annexation to the realty; (2) application to the use or purpose to which that part of the realty with which it is connected is appropriated; and (3) the intention of the party making the annexation to make a permanent accession to the freehold. Lipsett Steel Products v. King County, 67 Wn. Dec. 2d 639 (1965).

Notwithstanding the difficulty involved in removing an improvement to land, such improvement will not become a part of the realty if it can in fact be moved and if the parties to a lease explicitly contract that no change in title shall take place. Id.

Where improvements have been added to leased real property and the improvements have become part of the realty, the value of the improvements for property tax purposes is the value of the term less rent reserved with consideration given to the burdens as well as the benefits of the

lease. Value of the term is the worth to one who desires to sell but is under no necessity to sell and to one who desires to buy but is under no compulsion to do so. Pier 67, Inc. v. King County (1967) 71 WD2d 89, 426 P2d 610.

The conclusions of an official of the Bureau of Indian Affairs as to what the federal government's policy might be toward a request by an Indian for technical or financial assistance in operating a business on tribal trust lands, would not be material to the issue of whether personalty used in connection with the business would be exempt from state taxation as a function of the federal government, absent some showing that jurisdiction was exercised over the business by the federal government under its program for economic rehabilitation of Indians. Sohol v. Clark (1967) 71 WD2d 651, 430 P2d 548.

Personal property exclusively kept on an Indian reservation under the management, control, and ownership of a tribal Indian with the authority of the tribe is not subject to a county personal property tax levied pursuant to this section. Makah Indian Tribe v. Clallam County (1968) 73 WD2d 683, 440 P2d 442.

For ad valorem tax purposes oysters in their beds should be regarded as personal property and taxed as such. AGO 1968 No. 4. Unpatented mining claims are assessable

- Unpatented mining claims are assessable as personal property and taxable to the holder on his possessory rights. AGO 55-57 No. 327 10-11-56

 (1) The authorization contained in RCW 84.04.080 to tax leasehold interests separately from the fee applies only to leases of state owned tax exempt land. Where private land is leased, the entire estate including the fee, the leasehold, and any improvements thereon, is assessed and taxed as a unit with the burden of paying the taxes being a matter of contract between the lessor and the lessee.

 (2) Although RCW 84.04.080 permits tax-
- (2) Although RCW 84.04.080 permits taxation of a leasehold interest when title to the fee is owned by the state, the unit assessment rule prohibits separate assessment of any sublease, and the primary lease becomes the taxable unit.
- (3) Taxable leasehold estates must be valued for tax purposes at their market value. There is no alternative of taxing the improvements on the leasehold rather than the leasehold itself.
- (4) A limitation on the time within which an action may be brought to recover taxes is an affirmative defense and is waived if not pled by the taxing authority. 78 Wn.2d 59; Clark Kunzl Co. v. M. J. R. Williams

Under RCW 84.04.080, which provides that leasehold interests and improvements on state-owned tax-exempt land shall be taxed as personal property, an assessor does not have the alternative to list for taxation either the improvements upon lands leased from the state or the leasehold interest. The proper method of assessment is to determine the true cash value, or market value, of the leasehold using the same standards as for valuing taxable property in general. There should be one value arrived at for the single unit of property, which includes both the leasehold and the improvements; it is not the value of the lesse's equity in the property, but the value of the right to use the property over the period of the lease. 78 Wn.2d 48, Pier 67, Inc. v. King Co. (1st case 71 Wn.2d 92)

The term "renegotiation" as it pertains to taxable leasehold interests in property owned by the state or its political subdivisions under chapter 187, Laws of 1973. Ex. Sess., refers only to a renegotiation involving an extension or renewal of the lease and does not include mutually agreed upon changes in the lease during its term which are not a part of any extension or renewal. AGO 1973 No. 17 8-1-73

RCW 84.04.090

"Real Property"

Improvements on tidelands, being purchased from state under executory contract, under earlier statute, where taxable with the land as real estate. Grays Harbor Company v. Chehalis County, 23 Wash. 369

Under prior law machinery used in coal mine held assessable as real property. Doe v. Tenino Coal and Iron Co., 43 Wash. 523 (1906).

Under earlier statute thirty-year lease of Onder earlier statute thirty-year lease of state tidelands held taxable as real estate. Moeller v. Gormley, 44 Wash. 465 (1906). See P. S. P. & L. Co. v. Seattle, 117 Wash. 351 (1921) for explanation of statutory

change.
Units representing interest in business building under deed of trust constitute real property and should have been deducted from value of shares in assessing shares of stock of a bank. Dexter Horton National Bank v. McKenzie, 69 Wash. 314 (1912)

National Bank v. McKenzie, 69 Wash. 314 (1912).

Rule as to fixtures for taxing purposes is not necessarily conclusive for other purposes. Cook v. Washington-Oregon Corp., 84 Wash. 68 (1915).

Under prior law, rights of purchaser of state land under contract not real property such as to sustain issuance of certificate of delinquency therefor. Connor v. Spokane County, 96 Wash. 8 (1917); Knapp v. Douglas County, 100 Wash. 125 (1918).

Where land and tumber are in single ownership, land is not absorbed in timber value and placing of separate value on land was not arbitrary. Weyerhaeuser Timber Co. v. Pierce County, 97 Wash. 534 (1917).

Opera chairs in theater, screwed to the floor, are fixtures and part of the realty. Turner v. Spokane County, 150 Wash. 524 (1929).

(1929).

Requisites of a fixture defined as (1) actual annexation to the realty, or something appurtenant thereto, (2) application to the use or purpose to which that part of the realty with which it is connected is appropriated, and (3) intention of the party making the annexation to make a permanent accession to the freehold. Nearhoff v. Rucker, 156 Wash. 621 (1930); Filley v. Christopher, 39 Wash. 22 (1905). Under this section and RCW 84.04.080 defining personal property, a leasehold interest in real estate for a term less than life is tangible personal property. In re Barclay's Estate, 1 Wn. (2d) 82 (1939).

Where land and standing timber thereon rest in the same ownership, the timber is part of the realty, but where land and timber rest in separate ownerships, the timber is considered as personalty for taxation purposes. Wood Lbr. Co. v. Whatcom County, 5 Wn. (2d) 63 (1940).

Land and growing timber thereon resting in the same ownership were one parcel of real estate for purposes of taxation, and only one tay could be lovied thereon. Requisites of a fixture defined as (1)

ing in the same ownership were one parcel of real estate for purposes of taxation, and only one tax could be levied thereon, based on value of both land and timber. Id. Since standing timber constituted real estate it could not be assessed as personal property; any attempt to so assess it would be illegal; and a sale of such timber in a distraint proceeding was null and void. Bennett v. Grays Harbor County, 15 Wn. (2d) 331 (1942).

If surface and mineral rights severed

Bennett v. Grays Harbor County, 15 Wn. (2d) 331 (1942).

If surface and mineral rights severed, minerals underlying are not lost by failure to pay taxes thereon unless there is a separate assessment of taxes against them. Title by adverse possession can be acquired to the mineral rights but all of the essential elements must exist as in the case of other real property. McCoy v. Lowrie, 42 Wn. (2d) 24 (1953).

Land and timber owned together in fee are realty, but where title to the timber is conveyed, or reserved distinct from the land, the timber then becomes personal property separate from the land. Leuthold v. Davis, 56 Wn. (2d) 710 (1960).

Mineral reservations are separately taxable as realty. AGO 1927-28, p. 943; TCR 8-5-1930.

Privately owned improvements situated upon Federal, state, county, city and other

municipal property should be listed separately as personal property of the owner. AGO 1935-36, p. 167. (Now, unless being sold on contract under RCW 84.40.230 here-

AGO 1935-36, p. 167. (Now, unless being sold on contract under RCW 84.40.230 herein.)

Improvements owned by tenant or occupant upon realty of private individuals and corporations, including railroad companies, constitute real property and should be assessed to the owner of the fee as such. Id.

Where title to property is in a private owner and the United States has an easement over the land such land is taxable, the existence of the easement affecting the value of the land for assessment; but such an easement, being Federal property, is not taxable. AGO 4-2-1942.

Where title is in the United States and a private owner has an easement over such land, appurtenant to owner's adjoining land, such easement is taxable and easement and land to which it is appurtenant should be assessed and taxed together. Id.

Rule stated on assessment of machinery in mills and stationary gas engines. TCR 3-14-1911; 5-2-1929.

Oyster lands should be assessed as realty on basis of value as it may be enhanced by oyster crop and no separate assessment of crop is advisable. TCR 4-30-1913.

Service stations on land leased from private individual or corporation is assessable to the lessor as realty, but if land is leased from federal government or state or political subdivision thereof stations are assessable to lessee as personalty. TCR 1-3-1938. assessable to lessee as personalty. TCR

assessable to lessee as personalty. TCR 1-3-1938.

Permanency of attachment to realty is one determining factor in classification of fixtures under this section. TCR 2-4-1938.

Small cabins and cottages built by tenants of land under leases running from one to ten years, and removable by tenants on payment of rental to date of removal are assessable and taxable to owner of land as improvements. TCR 1-4-1940.

House and land privately owned on assessment date should both be assessed as real property though shortly thereafter land was sold to school district and house was separately sold to private person and removed. TCR 12-18-1947.

Improvements owned by a lessee, on privately owned property (railroad right of way) are realty and should be assessed to the owner of the fee as such. TCR 4-4-1950.

Assessment of leasehold improvements Assessment of leasehold improvements and classification as real or personal property must be made by actual inspection. Assessor not required to ferret out ownership of improvements to a leased property but assess to owner of fee as real property (see AGO 1935-36, p. 167). With full legal knowledge as to ownership provisions contained in lease agreement as to improvements to leasehold, procedure for assessment determination may be different. TCR 3-25-1952.

ment determination may be different. TCR 3-25-1952.

A leasehold interest in real estate for a term less than life is personal property, Andrews v. Cusin, 65 Wn.2d 205 (1964).

In ascertaining whether or not improvements to buildings or land have become a part of the realty to which they are annexed, three factors will be considered: (1) Actual annexation to the realty; (2) application to the use or purpose to which that part of the realty with which it is connected is appropriated; and (3) the intention of the party making the annexation to make a permanent accession to the freehold. Lipset Steel Products v. King County, 67 Wn. Dec. 2d 639 (1965). Notwithstanding the difficulty involved in removing an improvement to land, such improvement will not become a part of the realty if it can in fact be moved and if the parties to a lease explicitly contract that no change in title shall take place. Id. For ad valorem tax purposes oysters in their beds should be regarded as personal property and taxed as such. AGO 1968 No. 4.

Chapter 84.08

GENERAL POWERS AND DUTIES OF TAX COMMISSION

RCW 84.08.010

Powers of Tax Commission-General Supervision-Rules and Processes-Visitation of Counties

Visitation

This section (Laws of 1927, etc.) does not confer upon tax commission authority to make original assessments of intracounty property of a utility company nor furnish a basis for holding such an original assessment should prevail over an assessment by the county assessor which has not been reviewed by the commission. Puget Sound Power & Light Co. v. King County, 10 Wn. (2d) 424 (1941).

It is the Commission's policy to reduce the discount of market value as represented by sales price from 10% to 5% discount of sales price. PTB 65-4 (12-27-65).

The assessor should be in a position to advise the Commission of particular situations where the actual land value is less than 95% of the sales price. Id.

In the case of public utilities and railroads, the Commission's policy is to reduce the discount from 5% of full value for 1966 to 0% in 1967. Id.

The reduction from 10% to 5% allowable discount from sales price is deferred until 1967. PTB 66-2 (2-2-66).

This statute and RCWA 84.08.060, which make it duty of tax commission to supervise and control county assessors and boards of equalization in administration of tax laws to end that equalization and uniformity is secured throughout state, are not unconstitutional delegation of legislative power, since authority of commission is limited to issuance of orders and directions concerning tax equalization to political subdivisions—agency being given no original assessment powers, and rule making and adjudicatory capacity given commission is restricted to provisions of existing law. State ex rel. Earlow v. Kinnear (1967) 70 Wn.2d 482, 423 P2d 987.

Department of Revenue has the power to supervise and control the county assessors and boards of equalization in the ad-

Department of Revenue has the power to supervise and control the county assessors and boards of equalization in the administration of tax laws to secure uniformity throughout the state. Carkonen et al. v. Williams et al., 76 W.D.2d 786, 457 P.2d (1969).

The power of the legislature over political or civil subdivisions of the state is plenary unless restrained by a provision of the constitution.

The legislature may delegate the power of supervision and control to an administrative agency provided it defines what is to be done, the instrumentality which is to accomplish it, and the scope of the instrumentality's authority in so doing, by prescribing reasonable administrative standards.

RCW 84.08.010 and 84.08.060, which make it the duty of the Tax Commission to supervise and control the county assessors and the boards of equalization in the administration of the tax laws to the end

that equalization and uniformity is secured throughout the state, are not an unconstitutional delegation of legislative power, since the authority of the commission is limited to the issuance of orders and directions concerning tax equalization to the political subdivisions—the agency being given no original assessment powers, and the rule making and adjudicatory capacity given the commission is restricted to the provisions of existing law.

Assessment of property in one school district of a county at a ratio of true and fair market value different from the ratio at which property was assessed in another school district in the same county, violated Const. art. 7, § 1 (amendment 14), which requires uniform taxation of all property "within the territorial limits of the authority levying the tax," since the county is the authority levying the tax, and not the various school districts.

the various school districts.

A Tax Commission order requiring all property in certain areas of a county to be reassessed at a specified ratio of market value, did not require a "blanket reassessment" which would violate the provisions of RCW 84.40.030 which requires each parcel of property to be valued separately, since the order did not affect the procedures utilized by the assessor to establish the market value of any parcel, but only the percentage of such value used in fixing the assessed value.

The requirement of Const. art. 7 § 2

The requirement of Const. art. 7 § 2 (amendment 17) that, for the purpose of levying taxes, all real and personal property in the state shall be assessed at 50 per cent of its true and fair value is mandatory, and not permissive.

An order of the Tax Commission which An order of the Tax Commission which directed real property to be reassessed at a ratio of 20 per cent of its true and fair value disregarded the mandate of Const. art. 7, \(\frac{8}{2} \) (amendment 17) and the provisions of RCW 84.40.030 and 84.41.090 requiring the assessed value of all property to be 50 per cent of the true and fair value. The Tax Commission acted beyond its authority in entering the order and the order was, therefore, void. 70 Wash 2d 482 (1967) (1967)

(1967)
(2) The Department of Revenue's use of the "ratio credit" program to induce and secure more rapid achievement of equality in taxation and school support, by seeking to insure both uniform property taxation and uniform support of school districts, shares mutual objectives with the constitutional right of school districts to uniformity of support throughout the state (Const. art. 9 § 2) and the statutory requirement of uniformity in real property taxation (RCW 84.41).

RCW 84.08.020

Additional Powers-To Advise County and Local Officers-Books and Blanks-Reports

Under this section, tax commission, upon its advice being asked by county treasurer, had authority to hold a hearing and thereafter to direct the county treasurer as to which of two contradictory assessments should prevail. British Columbia Breweries (1918) Ltd. v. King County, 17 Wn.

(2d) 437 (1943)

In view of this section and RCW 84.40.050, county assessors and treasurers should consult with tax commission before changing form of tax rolls, tax receipts or other records or forms. TCR 10-30-1940.

RCW 84.08.030

Additional Powers-To Test Work of Assessors-Supplemental Assessment Lists-Audits

Effective date: The effective date of the 1967 amendment to this section is July 1, 1967, see note following RCW 82.04.050.
Savings—1967 1st ex.s. c 149: RCW 82.98-

Severability—1967 1st ex.s. c 149: See note following RCW 82.98.030.

Tax commission order requiring all property in certain areas of county to be reassessed at specified ratio of market

value, did not require "blanket reassess-ment" which would violate provisions of RCWA 84.40.030 which requires each par-cel of property to be valued separately, since order did not affect procedures uti-

lized by assessor to establish market value of any parcel, but only percentage of such value used in fixing assessed value. State ex rel. Barlow v. Kinnear (1967) 70 Wn.2d 482, 423 P.2d 937.

RCW 84.08.040

Additional Powers-To Keep Valuation Records-Access to Files of Other Public Offices

Valuation records and papers other than the tax commission's minutes of proceed-ings are not public records and access to them is a matter within the sound discre-tion of the commission. AGO 6-7-1938.

Tax commission's record of legal descriptions of property, including easements and maps, are public records. AGO 8-14-

RCW 84.08.050

Additional Powers-Access to Books and Records-Hearings-Investigation of Complaints

Constitutionality of (antecedent of) this section, giving tax commission access to records, books, accounts, papers, etc., sustained. Gange Lumber Co. v. Henneford, 185 Wash. 180 (1936).

Tax commission had authority to hold a hearing to determine which of two "omitted property" assessments should be considered proper and upon which taxes should be collected, and to direct the county treasurer as to the manner in which he should proceed. British Columbia Breweries Ltd. v. King County, 17 Wn. (2d) 437 (1943).

Tax commission has power to obtain from taxpayer information as to their capital, funded debts, investments, value of property, earnings, taxes and other facts and to furnish such information to the county assessor for use in assessing taxable property or to assist him in any other manner. AGO 4-30-1943.

Tax commission not authorized to designate an assessor to examine books and records of taxpayer for purpose of determining taxable value since county assessor not an "employee" of the commission. TCR 3-30-1953.

RCW 84.08.060

Additional Powers-Power Over County Boards of Equalization-Reconvening

Provision for notice of proposed increase of assessment by tax commission does not apply to action of state board of equalization in equalizing returns of county assessors for purpose of levying state taxes. State ex rel. Showalter v. Cook, 175 Wash. 364 (1933).

Prior to 1939 amendment (of the antecedent of this section), order of commission reconvening county board of equalization held unconstitutional. State ex rel. Yakima Amusement Co. v. Yakima County, 192 Wash. 179 (1937).

The mere regulation by the State Tax Commission of local boards of equalization in ministerial matters, which does not reduce the board to a rubber stamp by dictating the detailed results of the board's action does not violate the spirit of Const. Art. XI, § 12, which prohibits the Legislature from authorizing the State Tax Commission to revalue or to reassess local property for purposes of local taxation; thus, RCW 84.08.060, which provides that the tax commission may require a county board of equalization to reconvene for the purpose of reassessing local property, does not violate the above constitutional provision (overruling State ex rel. Yakima Amusement Co. v. Yakima County, 192 Wash. 179, 73 P. (2d) 759). Schneidmiller and Faires, Inc. v. Farr, 56 Wh. (2d) (1960).

Tax commission has power, in view of 1939 amendment, to reconvene any county board of equalization at any time, to enable it to act for any of the purpose specified in the statute. AGO 8-3-1944.

Tax commission may reconvene April session of county board of equalization for past years for purpose of removing tax exempt real property from county tax rolls. At its regular April session, county board may so remove such tax exempt

property but only for current year. TCR 5-3-1940.

43 Wn. LR 856 (state equalization of local property tax assessments at 50 per

43 Wn. LR 856 (state equalization of local property tax assessments at 50 per cent).

RCW 84.08.010 and this statute, which make it duty of tax commission to supervise and control county assessors and boards of equalization in administration of tax laws to end that equalization and uniformity is secured throughout state, are not unconstitutional delegation of legislative power, since authority of commission is limited to issuance of orders and directions concerning tax equalization to political subdivisions—agency being given no original assessment powers, and rule making and adjudicatory capacity given commission is restricted to provisions of existing law. State ex rel. Barlow v. Kinnaar (1967) 70 Wn.2d 482, 423 P.2d 337.

The Department of Revenue under this section and RCW 84.48.010 may order a county board of equalization to reconvene at any time after adjournment for the purpose of performing any duty it might lawfully have performed at one of its previous regular meetings, including meetings of prior years, with the object of correcting an erroneous personal property tax assessment ratio. Boeing Co. v. King County, 75 WD2d 170 (1969).

Under this section and RCW 84.48.010 the Department of Revenue may order a county board of equalization to reconvene at any time for the purpose of performing any duty it might have performed at any of its previous regular meetings, including the purpose of correcting any errors the county board has made in the valuation of real property in the preceding year. Olympia Brewing Co. v. Thurston County, 75 WD2d 190 (1969).

RCW 84.08.070

Rules and Regulations Authorized

Where statute is ambiguous, weight will be given to administrative construction. Tax commission has power to make rules, but not to write into a statute something

the legislature did not put there. Northern Pac. Ry. Co. v. Henneford, 9 Wn. (2d) 18 (1941).

RCW 84.08.120

Duty to Obey Orders of Tax Commission

Mandamus lies to compel county officers Mandamus lies to compet county officers to carry out order of tax commission on taxpayer's appeal reducing assessed valuation of properfy. State ex rel. Tax Commission v. Ingersoll, 2 Wn. (2d) 655 (1940). It is the duty of county treasurer to comply with tax commission's order as to which of two "omitted property" assessment taxes should be collected. British Columbia Breweries Ltd. v. King County, 17 Wn. (2d) 437 (1943).

RCW 84.08.130

Appeals From County Board of Equalization to Commission

Appeal from alleged unlawful discriminatory assessment to county board of equalization and to tax commission under this section is not condition precedent to resort to the courts for relief, but such resort may be had in first instance. Yakima Valley Bank & Trust Co. v. Yakima County, 149 Wash. 552 (1928).

This section, conferring appellate jurisdiction upon tax commission with respect to assessments for local tax purposes, does not violate home rule provisions of the constitution. State ex rel. King County v. Tax Commission, 174 Wash. 668 (1933). Cf. In re Jefferson County, 153 Wash. 133 (1929).

In re Jefferson County, 153 Wash. 133 (1929).

Prior to 1939 amcndment of this section, only owner of property involved in the record before the board who felt agrieved and who had a direct grievance had the right to appeal to the commission. State ex rel. Weyerhaeuser Timber Co. v. Tax Commission, 189 Wash. 56 (1937).

There is no appeal from the order of the tax commission, and former law authorizing such appeal was expressly repealed by the 1931 act (chapter 62) which provided an exclusive remedy for a tax-payer complaining of overvaluation of his property. Cf. Chapter 84.68 herein. In re Yakima Amusement Company, 192 Wash. 174 (1937).

Under this section a taxpayer may appeal to tax commission from action of county board of equalization fixing assessed valuation of his property. State ex rel. Tax Commission v. Ingersoll, 2 Wn. (2d) 655 (1940).

An ordinary business letter from a county assessor to the State Tax Commission stating that he was "protesting the action" of a county board of equalization, did not satisfy the requirements of RCW 84-08.130, providing for appeals from the action of county or township boards of equalization; thus, any action taken by the tax commission on the basis that the letter constituted an appeal, was invalid.

Schneidmiller and Faires, Inc. v. Farr, 56 Wn. (2d) 892 (1960).

Mandamus lies to compel county officers to carry out order of tax commission on taxpayer's appeal reducing assessed valuation of property, since, after commission has made and certified such order, county officers act only in ministerial capacity and have no discretion other than to comply therewith. Id..

Case of State ex rel. Yakima Amusement Co. v. Yakima County, 192 Wash, 179 (1937), has not modified State ex rel. King County v. Tax Commission, 174 Wash, 668 (1933), sustaining appellate powers of tax commission. AGO 2-6-1939.

Tax commission has valid statutory power to hear and decide an appeal from a county board of equalization involving the equalized assessed value of locally assessed property, and to issue effective orders to carry out its decision. AGO 2-6-1939.

A petition presented to, but not acted on by, county board of equalization is

1939.

A petition presented to, but not acted on by, county board of equalization is deemed denied at expiration of two-week potential life of board, or sooner on adjournment sine die, at which time ten days allowed for appeal to tax commission begins to run. AGO 8-14-1940; TCR 8-14-1940

allowed for appear to the state of the Tax (and the state of the Tax commission without jurisdiction to entertain appeal not timely taken. Id.

No appeal lies from the order of the Tax Commission on an appeal as to valuation. The valuation, including the reduction granted by the Tax Commission, was duly and legally determined and must stand. AGO 11-12-1952.

The Board of Tax Appeals has no jurisdiction to consider a claim for tax exemption on an appeal from a County Board of Equalization. Pursuant to RCW 84.48.010 the County Board is authorized to determine only questions of valuation on personal property, not questions of exemption from taxation. BTA No. 27 (1-25-68).

Chapter 84.09

GENERAL PROVISIONS

RCW 84.09.010

Nomenclature—Taxes Designated as Taxes of Year In Which Payable

The tax roll, tax statements and related records subsequent to the tax roll, prepared in 1939 should be designated as of the year 1940 under this section. TCR 3-29-1939.

Changes in property tax statements, tax rolls and assessor's abstracts necessary to make same harmonize with this section outlined in PTB No. 78, 6-9-1939.

RCW 84.09.020

Abbreviations Authorized

In view of this section, foreclosure proceeding describing land by capital letters and figures, standing alone, is sufficient,

where they are abbreviations commonly understood. Washington Timber & Loan Co. v. Smith, 34 Wash. 625 (1904).

RCW 84.09.030

Taxing District Boundary Changes-Time Limitation-Filing

This section, in the 1939 act, applies to boundaries of fire protection districts and other municipal corporations, regardless of when organized AGO 11-14-1940; 8-16-1941; 8-29-1941; but these three opinions overruled by AGO 11-26-1941, which held that 1939 act did not apply to newly formed districts. (See TCR below.)

River channel taxing district boundaries are changed by erosion or accretion but not by avulsion. AGO 3-31-1944.

Where a school district voted a special ten mill levy in May and another district was attached to it in June, the special levy should be spread against the property in first mentioned districts but not that in the other. AGO 10-24-1944.

Plan of reorganization of school districts, approved by state committee, must be followed, and errors in the description of boundaries thereof be rectified by school superintendents, and the tax commission need not question acts done in connection therewith. AGO 1945-46 p. 349.

Fire protection district may not detach part of its territory for inclusion in another such district, until legislature authorizes. AGO 6-24-1947.

School district consolidation becoming effective after May 1 (1943 act) does not affect validity of special tax levy previously authorized in the same year by voters in any of the component district, if such levy is still needed for purpose for which authorized and is not contrary to purpose or terms of the consolidation. AGO 12-30-1948.

A portion of a fire protection district or an inter-county rural library district, when annexed property may be made constitutionally at a rate different from that applicable to the other property in the district or the annexing city. AGO 9-8-1949.

A city to which territory is annexed, effective December 31, 1949, will not be entitled to share in taxes levied on such territory in 1949 for collection in 1950. AGO 11-1-1949.

Fire protection district may not annex areas one-half mile or more from its original boundaries, but unattached tracts included when district vasor granized after March first

of a fire protection district the territory annexed is removed from the district. AGO 2-26-1951.

Where a town duly annexes a contiguous area but the taxing officials are not notified of the boundary change, county road taxes erroneously levied against the property must be paid over to the town, but a supplemental levy may not be made to recover the taxes which should have been derived from the higher permissible city levy. AGO 53-55 No. 144 (10-5-53).

Action of Commissioners in fixing the boundaries of a proposed fire district and setting the matter for election is not sufficient, in view of this section, to enable the county assessor to levy taxes for the district in 1954, payable in 1955, if the election is set for March 9, 1954. AGO 53-55 No. 213 (2-23-54).

City newly incorporated on March 31, 1953, not entitled to county road taxes levied in 1953 for collection in 1954. AGO 53-55 No. 241 (4-20-54).

Joint school district is a taxing district within the meaning of this section, and the boundaries of such district must be established by March 1st in a given year before a valid levy may be made for that year. AGO 53-55 No. 322 (10-5-54).

An order transferring territory from one school district to another entered after March 1st of a given year cannot be given a retroactive effect so as to circumvent

this section. AGO 57-58 No. 51 (4-22-57).

A rural county library district may not impose a district levy on property included in an area incorporated prior to March 1. AGO 57-58 No. 99 (7-17-57).

Law authorizing metropolitan municipal corporations does not create an exception to this section, and if election to create district and authorize levy is held on March 11, 1953, no levy can be made cither in 1958 or 1959, levy in the latter year being prohibited by Art. VII, § 7 (17 Amend.) state constitution. AGO 57-58 No. 161 (2-20-58).

A result similar to AGO 57-58 No. 161

20-58).

A result similar to AGO 57-58 No. 161 above was reached in the case of a mosquito control district. AGO 57-58 No. 185 (4-29-58). Also see RCW 17.28.253 and next

(4-29-58). Also see RCW 17.28.253 and 16.26 note.

Neither RCW 84.08.160 (now 84.09.030) nor 17.28.253 applies to the levying of assessments pursuant to RCW 17.28.255. RCW 17.28.253 is controlling where the residents of a mosquito control district vote for the levy of additional taxes pursuant to RCW 17.28.100, 17.28.252 or 17.28-260. AGO 59-60 No. 132 (7-29-60).

Annexation of land to bank of a navigable river by a city vests city with jurisdiction for tax purposes to center of river under RCW 35.21.160. AGO 59-60 No. 60 (8-21-59).

260. AGO 59-60 No. 132 (7-29-60).

Annexation of land to bank of a navigable river by a city vests city with jurisdiction for tax purposes to center of river under RCW 35.21.160. AGO 59-60 No. 60 (8-21-59).

Under this section, a fire protection district may levy taxes on all property within its boundaries as of March 1, notwithstanding subsequent withdrawal of property during balance of year. AGO 59-60 No. 72 (10-5-59).

Where territory which is part of a county road district is annexed to a city, the annexing city is entitled upon collection to receive from the county treasurer such road district taxes as have been levied but not collected on property within the annexed territory prior to the time of annexation for application to city street fund purposes. AGO 61-62 No. 16 (2-27-61). In view of this section, no levy for 1940 could be made for a new fire protection district organized on September 10, 1940. TCR 10-9-1940.

Tax commission holds 1939 act to apply to boundaries of both old and new districts, and would not certify to the assessor the equalized valuation of any utility property assessed in 1942 by the commission and located within the boundaries of a fire protection district formed by an election held June 6, 1942. TCR 7-20-1942. NOTE: The above controversial question appears settled by the 1943 amendment of this section.

This section definitely sets the date as of which railroad (utility) valuations are to be allocated and controls over RCW 84-12.360 herein. TCR 9-30-1943.

An election held in February, 1944, established the boundaries of a consolidated school district; it is proper that the county assessor set up his tax rolls on that basis; and the fact that the accounting set-up, etc., was not completed prior to May 1, 1944, the allocation of all equalized utility valuations to the consolidated district was proper. TCR 9-19-1944.

Where consolidation of three school districts was completed prior to May 1, 1944, the allocation of all equalized utility valuations to the consolidated district may

RCW 84.09.040

Penalty For Nonperformance of Duty By County Officers

For discussion of application of this section to hypothetical case where treasurer

delays collection of personal property taxes, see AGO 53-55 No. 94 (7-16-53).

RCW 84.09.050

Fees and Costs Allowed In Civil Actions Against County Officers

Under this statute, a county treasurer against whom an action is brought for performing any duty for the collection of the public revenue, may, in the discretion of the court before whom action is brought, be reimbursed out of the county treasury for reasonable attorney's fees and other expenses incurred in defending the action; but the statute does not afford lawful

ground for reimbursing county treasurer for his costs on appeal where he was represented in the superior court by the prosecuting attorney and, after the appeal, obtained leave of supreme court to appear before it by separate counsel, since the action was not "brought" before the supreme court. Lake & Co. Inc. v. King County, 4 Wn. (2d) 651 (1940).

Chapter 84.12

ASSESSMENT AND TAXATION OF PUBLIC UTILITIES

RCW 84.12.210

Property Used But Not Owned Deemed Sole Operating Property of Owning Company

The word "used" as employed herein does not refer only to property actually used by such companies, but word is employed in its adjective or descriptive sense. Hence, property held and made available by railroad company for customary railroad use and reasonably necessary for efficient operation of railroad should be considered "operating property" though never theretofore actually utilized in the company's operations or physically incorporated as part of the railroad itself. Smith v. N. P. Ry. Co., 7 Wn. (2d) 652 (1941).

(1941).
Property not so held should be considered "non-operating property." Id.
Under this section, tax commission's determination of what is railroad company" operating property" and "non-operating property" for tax assessment purposes is

controlling, in absence of fraud or arbitrary or capricious action. Id.

Under this section and RCW 84.12.240 and .270, tax commission's classification of materials, supplies and equipment acquired by railroad company for operation, maintenance and repair of its railroad and held in storage exclusively in anticipation of future needs, as "operating property" is controlling, in absence of showing that commission exceeded its jurisdiction, or acted fraudulently or capriciously. Id.

A county board of equalization has no jurisdiction to determine whether taxable property is assessable by county assessor or by tax commission, or to determine whether property of intercounty or interstate utility company is operating or nonoperating. TCR 8-14-1940.

RCW 84.12.220

Jurisdiction to Determine Operating, Nonoperating Property

Under prior laws tax commission had no power to classify operating and non-operating property (Northern Pacific R. Co. v. County, 93 Wash. 89 (1916)), which duty was vested in railroad commission; but

railroad commission could not be compelled to classify except in respect to valuation, rates and service. Northern Pacific R. Co. v. Denney, 155 Wash. 544 (1930).

RCW 84.12.270

Annual Assessment—Sources of Information

Telegraph company franchises cannot be arbitrarily assessed as specific item, but its value can be considered in fixing the value of company's tangible property. Western Union Telegraph Co. v. Lakin, 53 Wash. 326 (1994)

Under earlier acts railroad commission valuation prevailed over that of tax commission. State ex rel. O. W. R. & N. Co. v. Clausen, 63 Wash. 535 (1911); O. W. R. & N. Co. v. Thurston County, 98 Wash. 218

Clausen, 63 Wash. 535 (1911); O. W. R. & N. Co. v. Thurston County, 98 Wash. 218 (1917).

Such valuation was conclusive for taxation purposes by virtue of specific statute. Spokane & I. E. R. Co. v. Spokane County, 75 Wash. 72 (1913).

Unit valuation and apportionment to taxing districts held not violative of constitutional provisions. Northern Pacific R. Co. v. State, 84 Wash. 510 (1915).

Rolling stock of foreign corporation having situs within state assessable under this act. Canadian Pacific R. Co. v. King County, 90 Wash. 38 (1916).

Cost of reproduction is proper basis of assessment in case of new property having no stock and bond value. O. W. R. & N. Co. v. Thurston County, 98 Wash. 218 (1917).

County board of equalization has no

board of equalization power to revise tax commission's allocation

of utility valuation. Pacific Tel. & Tel. Co. v. Wooster, 178 Wash. 180 (1934).

This act held not to authorize tax commission to assess operating property of wholly intracounty utility. Northwestern Improvement Co. v. Henneford, 184 Wash. 502 (1935); Carlisle Lumber Co. v. Henneford, 185 Wash. 706 (1936); or to assess wholly intracounty utility operating property through a part of the operating property through a part of the operating intercounty. Puget Sound P. & L. Co. v. King County, 10 Wn. (2d) 424 (1941).

Assessment of logging railroad under earlier law held excessive. Grays Harbor Pacific R. Co. v. Grays Harbor County, 188 Wash. 484 (1936).

Airplane of airplane company operating between Seattle and Vancouver, B.C., held assessable under this act. AGO 1937-38 p. 310.

Valuation records and papers other than the tax commission's minutes of proceedings are not public records and access to them is a matter within the sound discretion of the commission. AGO 6-7-1938.

An intracounty railroad company leases part of its right-of-way for the storage and handling of poles. If lessee is not a utility, the tract is assessable to the lessor as non-operating property by the local

assessor. If tract is leased to an intracounty utility for utility use, the tract should be assessed to lessor by local assessor, but valued as part of the unitary mass of property used by the intracounty lessee utility. If tract is leased to an intercounty utility for utility use it should be assessed to lessor by tax commission but valued as part of the unitary mass of property used by the lessee utility. AGO 1939-40 p. 94.

An intercounty railroad company leases part of its right-of-way for the storage and handling of poles. If lessee is not a utility, tract should be assessed to lessor as non-operating property by local assessor. If tract is leased to an intracounty utility for utility purposes, tract should be assessed to lessor by local assessor but valued as part of the unitary mass of property used by the lessee utility. If tract is leased to an intercounty utility for utility purposes, tract should be assessed by tax commission to lessor but valued as part of the unitary mass of property used by lessee utility. If where the sole operations of a light and power utility company in one county is

to lessor but valued as part of the unitary mass of property used by lessee utility. Id.

Where the sole operations of a light and power utility company in one county is the leasing of a pole yard site and transporting its own poles therefrom into an adjoining county where all its other operations are conducted, and all its other property is located, such utility company is intercounty and its property is assessable by the tax commission. Id.

An intercounty telephone company owns a telephone exchange which it does not operate but in which it has a small amount of toll line terminal equipment and toll line wires running to, into and from the same. Such exchange is leased to, and operated by, another company, the lessee doing all things and performing all services in connection with the receiving, delivery, switching and transmission of toll business and also conducting its own business therein. Held, that if lessor actually operates any portion of equipment in leased telephone exchange, the exchange should be assessed by tax commission to lessor and valued as part of the unitary mass of operating property used by leasing company. Otherwise such exchange should be assessed to lessor and valued as part of the unitary mass of operating property used by the lessee, such valuation and assessor. Id.

Method outlined for assessment of leased real property of public utility. "In the process of valuation of property with respect to a given company all property used by such company in its operations is to be included in such unitary valuation, but . . property owned by such company and not used in its operations is to be deemed non-operating property so far as such company is concerned, although it may be

included in the mass of operating property to be valued with respect to the operating company," and it should be assessed to the owning company. AGO 5-22-1939. Busses leased to and operated by Fort Lewis Post Exchange not taxable. AGO 6-17-1941

Busses leased to and operated by Fort Lewis Post Exchange not taxable. AGO 6-17-1941.

When operating personal property, as-sessed by the tax commission, becomes exempt by transfer to public ownership prior to attachment of the lien, an assess-ment thereof may be cancelled by state board of equalization or the commission. AGO 1945-1946 p. 900. To same effect, TCR 5-29-1947.

Cold storage plant of water transporta-

5-29-1947.
Cold storage plant of water transportation company assessable under this act should be included as operating property if it is used in the conduct of its operations such as to preserve perishable freight at origin or destination of shipment, otherwise it is locally assessable as non-operating property. TCR 3-16-1939.
Tax commission's record of legal descriptions of property, including easements and maps, are public records. AGO 8-14-1941.
The Tax Commission is authorized to as-

The Tax Commission is authorized to assess a single public utility company which owns production and distribution facilities located in separate counties, despite the fact that there is no physical connection between the facilities located within the respective counties. Puget Sound Light and Power Company v. King County, 10 Wn. (2d) 424 (1941) distinguished. AGO 55-57 No. 208 (2-20-56).

This section does not prevent a weed district from levying its assessments against railroad rights of way. AGO 57-58 No. 199 (6-5-58).

Bailroad right of way may be included.

Railroad right of way may be included in a weed district. TCR 5-14-1943.

Where vessel owned by a steamboat company ceased operating in September, pending sale, but ownership remained in that company, the tax commission will not assess the vessel as operating property in the ensuing year, and the vessel should be assessed by the county assessor. TCR 4-12-1944.

The certificate (franchise) of a motor vehicle transportation company is taxable ad valorem, even though otherwise the company is taxed by excise only. TCR 7-18-1947

Airplanes in interstate commerce, though taxed at full value in the state of domicile, are not thereby barred from proportionate taxation in other states. TCR 4-23-1948.

Under this and related sections, when taxpayer fails to file report, neglects to request a hearing, etc., and tax commission assesses the company property and the state board of equalization acts upon it, the commission and board have lost jurisdiction; and the taxpayer's recourse is a court action for refund. TCR 9-29-1950.

RCW 84.12.280

Classification of Real and Personal Property

Classification of all operating property of street railway companies as personal property is not unconstitutional. Puget

Sound Power & Light Co. v. King County, 117 Wash. 351 (1921).

RCW 84.12.300

Valuation of Interstate Utility-Apportionment of System Value to State

Where value of interstate railroad's operating property within the state was not in its physical units alone, but included intangible value such as good will growing out of relation or parts to each other and to the whole, such values were as properly to be considered in process of assessment of taxes as those of the physical elements. Adams County v. N. P. Ry. Co. (CCA 9th), 115 Fcd. (2d) 768 (1940).

Under this and the next section herein, enumerating factors which, in determining value of interstate railroad's operating property, and in apportioning such value to the state, the tax commission "may * * * take into consideration" together with "all other matters and things deemed pertinent by the commission," the commission was not required to adopt any one of such factors as a test of value or of

the state's percentage of system value of such railroad's operating property, but the commission might reject any such factor as of little or no significance. Id.

Commission's valuations could not be overcome by showing that some other method, even a preferable method, might have been used, since valuation is an expression of opinion and judgment, and it sonly when an erroneous method results in grossly excessive valuation that courts may interfere therewith. Id.

Where tax commission applied stockand-bond method as an indication of the used by the commission of a one-year average of stock and bond quotations was not so unreasonable as to amount to an abuse of discretion, as against contention that a five-year average should have been used, since the primary question was not

what the value had previously been, but what it was on the assessment date. Id. Where, in applying stock - and - bond method as an indication of value of a railroad company's operating property, it was necessary to make a deduction for non-operating property from stock-and-bond value of the company's entire assets, the tax commission's deduction for each of the various items or classes of non-operating property of an amount which the commission found the stock and bond prices were affected by the company's ownership of such non-operating property items, was not erroneous on the ground that such non-carrier property was assessed at larger amounts by county assessors and that railroad was in effect taxed twice on difference between amount deducted and value assessed. Id.

The problem of apportioning value of interstate railroad's operating property between states is one of great difficulty and cannot be solved altogether as matter of state law, but depends on federal constitution banning state taxation of ultra-

state property. Id.

In apportioning to Washington its proper proportion of system value of an interstate railroad, tax commission was not required to adopt railroad's proposed factor based on a straight average of the state's mileage proportion of gross revenues, and relative car and locomotive mileage, ton and passenger mileage, all-track mileage, and depreciated reproduction cost, since all except the last of the five ignored important factors of distribution of terminal values and relative construction costs. In such case, the tax commission was not actionably arbitrary in apportioning to Washington that part of the system value indicated by stock-and-bond method by a factor computed by giving one-third weight to relative depreciated reproduction cost and two-thirds weight to a five-year average of relative net earnings; in computing which relative net earnings, interstate gross revenues were apportioned between states on a basis of relative costs of operation, including cost of capital. Id.

RCW 84.12.350

Determination of True Value By Department of Revenue-Apportionment

Effective date—1967 1st ex.s. c 26: See note following RCW 82.01.050.
Savings—1967 1st ex.s. c 26: See note fol-

lowing RCW 82.01.050. Notice is jurisdictional. Byram v. Thur-ston County, 141 Wash. 28 (1926).

RCW 84.12.360

Basis of Apportionment

Operating real property owned by one railroad company and used by another under joint-user lease is not apportionable for taxation against lessee as well as lessor. State ex rel. Hellar v. Jackson, 82 Wash. 351 (1914).

Cited in Smith v. Northern Pac. R. Co., 7 Wn. (2d) 652 (1941).

RCW 84.09.030 herein sets date as of

which allocations of utility violations are to be made and controls over this section. TCR 9-30-1943.

TCR 9-30-1943. Where consolidation of three school districts was completed prior to May 1, 1944, the allocation of all equalized utility valuations to the consolidated district was proper. TCR 9-19-1944.

RCW 84.12.370

Certification to County Assessors-Entry Upon Tax Rolls

As to time when lien attaches, see notes to RCW 84.60.020. For instructions to county assessors and

treasurers as to entry of public service company's operating real property upon the tax rolls, see PTB No. 101, 7-12-1940.

RCW 84.12.380

Assessment of Nonoperating Property

Track material leased by railroad company to construction company assessed as non-operating property. TCR 7-10-1941.

RCW 84.12.390

Rules and Regulations

In the case of public utilities and rail-roads, the Commission's policy is to reduce

the discount from 5% of full value for 1966 to 0% in 1967. PTB 65-4 (12-27-65).

Chapter 84.16

ASSESSMENT AND TAXATION OF PRIVATE CAR COMPANIES

RCW 84.16.032

Access to Books and Records

Constitutionality of RCW 84.08.050, giving tax commission access to records, books,

accounts, papers, etc., sustained. Gange Lbr. Co. v. Henneford, 185 Wash. 180 (1936).

RCW 84.16.040

Annual Assessment—Sources of Information

Railroad cars of private car companies. assessed by tax commission, are subject to distraint for collection of delinquent taxes. TCR 10-2-1944.

Chapter 84.20

EASEMENT OF PUBLIC UTILITIES

RCW 84.20.010

Easements Taxable as Personalty

Under this section, easements owned by an intercounty power and light company, together with such company's buildings, pole lines, equipment, etc., thereon, is assessable by the tax commission to such company as personal property. TCR 6-28-1940.

RCW 84.20.020

Servient Estate Taxable as Realty

As to procedure, see tax commission ruling, August 4, 1933. As to rights appurtenant, easements, re-

strictions, or charges in respect of land as factors in assessment of real property for property taxation, see 108 A. L. R. 829.

Chapter 84.24

REASSESSMENT OF PROPERTY

RCW 84.24.010

Definitions

This act held unconstitutional in so far This act held unconstitutional in so far as it purports to authorize tax commission to reassess local or intracounty property for local tax purposes (State ex rel. Tax Commission v. Redd, 166 Wash. 132 (1932)); but ruling is not applicable to the reassessment of intercounty property. State ex rel. King County v. Tax Commission, 174 Wash. 336 (1933). Cf. State ex rel. King County v. Tax Commission, 174 Wash. 668 (1933).
Legislature had the right to enact this act even though not expressly authorized by the constitution. State ex rel. King County v. Tax Commission, 174 Wash. 336 (1933).

This reassessment act, this and following related sections, applies only to assessments made by the tax commission. TCR 5-15-1950.

RCW 84.24.020

Relisting for Claimed Error in Taxation

Under 1921 statute, tax commission had iurisdiction to reassess intercounty operating property of taxpayer railroad whose complaint alleged original assessment to be erroneous and excessive, even though commission ultimately, in such reassessment proceedings, reassessed property at same figure as original assessment. Adams County v. N. P. Ry. Co. (CCA 9th), 115

Fed. (2d) 768 (1940).

After reassessment following institution of suit challenging original assessment trial court did not abuse its discretion in permitting filing of supplemental complaint attacking reassessment, as against objection that attack on reassessment should be treated as new cause of action in an independent suit. Id.

RCW 84.24.070

Refunding of Excess-County Tax Refund Fund

Tax refunds are lawfully payable only out of county tax refund fund, which must be levied for in the manner prescribed in

this section or in RCW 84.68.030 and -.040 herein. AGO 12-16-1941; 4-9-1942.

Chapter 84.28

REFORESTATION LANDS

RCW 84.28.010

Lands to Be Classified

This act held not to violate 14th Amendment (sec 1, Art. VII) to state constitution. State ex rel. Mason County Logging Co. v. Wiley, 177 Wash. 65 (1934).

Lands classified as reforestation lands

under this act are taxable only as therein provided and assessment of timber thereon under general law is invalid. TCR 1-14-1947.

RCW 84.28.020

Classification Procedure-Review by Tax Commission

Classification as reforestation land is preserved despite tax foreclosure and subsequent issuance of tax deed. Anderson v. Grays Harbor County, 49 Wn. (2d) 89 (1956)

Lands can properly remain under classi-

Lands can properly remain under classification as reforestation lands, despite the removal therefrom of Christmas trees. AGO 3-23-1942.

Re method for classification of such lands included in power line rights of way owned or held under easement by the federal government, see Forest Board ruling, dated May 22, 1942, tax commission's file of AGO 5-22-1942.

Foreclosure of reforestation land for general taxes does not remove it from classification as reforestation land, a resale of such land by the county conveys free of property tax, etc., but the purchaser remains subject to yield tax, or to differential tax in case property is otherwise removed from classification. AGO 1945-1946, p. 29.

Reforestation land in one ownership and listed in 40 acre tracts with little probability of separate sale may be merged and carried on tax roll as half sections or full sections. TCR 1-4-1949.

RCW 84.28.050

Removal From Classification-Petition of Department or County Assessor-Hearing

In case of a transfer of ownership the transferee assumes all of the statutory duties, including liability for the yield tax upon severance of the crop. Id.

Classification of such lands does not change with transfer of ownership, but

follows the property. Id. Also AGO 1945-1946, p. 29, Relating to declassification of lands within Bonneville rights of way. TCR 8-31-1948.

RCW 84.28.065

Taxation Upon Removal of Land from Classification—Effective Date of Classification and Removal Orders

(1) Whenever any land is removed from classification as reforestation land, RCW 84.28.065 requires the owner to pay to the county in which the land is located: (a) A yield tax of twelve and one-half percent. (or 1% per year if the land was classified for less than twelve years) of the value of the timber or forest crop remaining on the land at the time of declassification, based upon full current stumpage rates as fixed by the county assessor; and (b) an additional amount arrived at by subtracting the total of all taxes paid on both the land and the forest crop because of classification from the amount of taxes which fication from the amount of taxes which

would have been paid had the land not been classified, based upon what owners of similar but unclassified land and forest crops paid during the same period.

crops paid during the same period.

(2) In addition to being required when reforestation lands are declassified upon petition of the owner thereof, the payments required by RCW 84.28.065 must also be made when declassification results from a petition under RCW 84.28.050 and .060 by the state department of natural resources, the county assessor, or taxpayers other than the landowner. AGO 1970 No. 22 10-22-70

RCW 84,28,090

Basis of Assessment Prescribed

Taxing reforestation lands west of Cascades at \$2.00 an acre, and lands east of Cascades at \$1.00 an acre sustained under 14th amendment to state constitution authorizing yield tax on reforestation lands. State ex rel. Mason County Logging Co. v. Wiley, 177 Wash. 65 (1934).

Classification is not retroactive to last assessment date, and tract of land first classified by the commission as reforestation land, either in May or November, 1935, was assessable in 1935 as general property

was assessed. AGO 3-23-1940.

To the fixed per acre valuations provided in this section, valuations covering improvements, minerals, etc., may be added under RCW 84.28.150 herein; subsurface values, or buildings which do not interfere substantially with full use of surface for reforestation, need not be considered in classifying or declassifying property as reforestation land. TCR 11-3-1945.

RCW 84.28.110

Report of Cutting-Yield Tax-Rates-Actions to Recover Tax

In computing percentage of 1% per year applicable to market value of the timber severed within the 12 years following classification of the lands, the assessment year when classification is made should be excluded, and the entire 12-months period for which the cutting report is required to be made should be included. AGO 3-23-1940.

A resale of tax title land by a county does not remove liability to pay the yield tax provided by this section. AGO 1945-1946, p. 29.

There is no yield tax due under this chapter when timber on county-owned land classified as reforestation land is separately owned by a private party. AGO 57-58 No. 105 (1-31-57).

RCW 84.28.140

Collection of Yield Tax-Delinquency-Lien

For method of showing yield tax on tax rolls and distributing same to proper taxing units, see PTB No. 93, 3-6-1940.

Chapter 84.32

FORESTS AND FOREST LANDS

RCW 84.32.020

Forest Crops Taxable as Personalty, Land as Realty-Basis of Assessment—Limitation on Distraint

Only the county assessor has the authority to contract and pay expert appraisers. School districts and junior taxing districts

may not pay for any part of an appraisal of forestry land and timber, AGO 63-64 No. 53 (8-4-63).

RCW 84.32.050

Assessment of Forest Crops-Deferment-Form of Rolls-Duties of County Assessor and Treasurer

After the tenth year the current tax may not exceed 25% of the total tax. AGO 1945-46, p. 43.

Chapter 84.34

OPEN SPACE, AGRICULTURAL, AND TIMBER LANDS-CURRENT USE ASSESSMENT

RCW 84.34.037

Applications for Current Use Classification-To Whom Made-Factors-Review

An "open space" classification may be granted under chapter 84.34 RCW to a tract of land the preservation of which in its present use would conserve and en-

hance natural or scenic resources, even though the tract in question is less than five acres in size. AGLO 1973 No. $39\ 3\text{-}21\text{-}73$

Chapter 84.36

EXEMPTIONS

Exemptions from taxation are strictly construed in favor of the public and the right to tax. Norwegian Lutheran Church V. Wooster, 176 Wash. 581 (1934); Spokane v. Spokane County, 169 Wash. 355 (1932); Thurston County v. Sisters of Charity, 14 Wash. 264 (1896).

Cocoa beans imported and held by a manufactured product, are exempt from taxation under the federal constitution, where at the time the tax was levied they were still in the original package, they had not been processed nor acted upon in any way so as to become a part of the general mass of property of the state, and had not been sold by the importer. Washington Chocolate Co. v. King County, 21 Wn. (2d) 630 (1944).

Property acquired with proceeds of war risk insurance or adjusted service certificates is taxable. AGO 1931-32, p. 170.

The Spokane Kiwanis Club, through donations, acquired several houses in which were placed worthy families struggling to make a home for their children and themselves, in most cases being widows with small children. The occupants paid an agreed rental, and after a certain number of years, occupant was thereafter allowed to occupy houses in repair, and to buy other houses for same purpose. Held, that such houses were not exempt from taxation as property of a charitable institution. AGO 5-1-1934.

Act of 1937, changing assessment date, did not repeal any exemptions contained in the (former) omnibus exemption section, as amended in 1933. AGO 1937-38, p. 289.

Lumber owned by Kingdom of Netherlands may be taxed. AGO 2-19-1947.

Realty in tax exempt ownership on assessment date may not be placed on the assessment roll in that year for collection in the following year. AGO 4-18-1949.

Privately owned property in Foreign Trade Zone (Scattle), incoming or outgoing, is not subject to taxation so long as it remains only for any purpose for which zone was created (to assemble, process, repack, sort, etc.), but such property in zone it remains only for any purpose for which zone was created (to assemble, process, repack, sort, etc.), but such property in zone merely for storage and awaiting further order, unless taxation is otherwise precluded, is subject to taxation. AGO 1-12-1950: TCR 1-12-1950.

Lands leased by a county from private persons for park purposes are not exempt from taxation. AGO 4-19-1950

When real property is owned by a tax exempt body (a church and used for church purposes) at the time of levy, no tax may be imposed on it in that year, though it was in private ownership January 1st. AGO 6-2-1950.

When buildings and other structures are located upon land in taxable ownership on assessment date, but in tax-exempt ownership later in that year, such buildings are exempt from both real and personal property taxes for that year. AGO 7-21-1950.

Under uncodified 1937 c 122 § 1, owner-

ship as well as valuation as of January 1 is controlling. AGO 57-58 No. 99 (7-17-57). Peas held by a eanning company for distribution to farmers as seed are not exempt from taxation for that reason. TCR 3-18-1935; 2-7-1944.

Personal property of soldiers is not exempt by reason of being in possession of persons in Federal service, taxation or exemption in such cases being dependent wholly on the situs of such property on assessment date. TCR 4-27-1936.

State banks are taxable on their real estate and shares of stock, which, however, under restrictions of judicial decisions cannot be valued at very much, if anything, in excess of value of tangible personal property such as furniture and fixtures. TCR 4-27-1936.

Canadian eattle which are in state for feeding and fattening are taxable even though they are under bond for payment of duty. TCR 1-17-1938.

Personal property, although held by a national bank as security for a loan, is taxable and regular statutory collection process may be pursued. TCR 8-30-1943.

Payments in lieu of property tax will be paid on realty condemned pursuant to 1959 c 302 relating to off-street parking. See RCW 35.86.070.

RCW 84.40.020, which requires real property to be listed and assessed every year,

RCW 35.86.00.

RCW 84.40.020, which requires real property to be listed and assessed every year, "with reference to its value on the first day of January," does not require that the exempt or non-exempt status of the property be also determined as of January 1st. The exemption determination is made according to the status of the property at the time the assessment is made. 78 Wn.2d 81; P. B. Investment v. King Co.

(1) Buildings and other improvements on leased Indian land should be regarded as personal property subject to the taxing

power of the state, and not subject to a restriction on alienation imposed by the United States, where the leasing document and the agreement between the parties expressly provides that the improvements are removable by the lessee upon expiration of the lease, and shall not become the property of the lessor. 78 Wn.2d 813; Sohol v. Clark

- (1) Goods which eome to rest within a state and are held there at the owner's pleasure for disposal or use thus leave the stream of commerce, losing the continuity of their transit, and are subject to the state's power to impose a nondiscriminatory tax.
- tory tax.

 (2) In determining whether a break has occurred in the continuity of transit of interstate commerce, it is not the length of time goods remain in the state that is determinative, but rather the ability to interrupt the journey and the purpose of interrupting the journey, i.e. an interruption for business purposes instead of for safety or convenience in the course of movement.

 (3) Merchandisc, shipped into the cetate.
- (3) Merchandisc shipped into the state for use in the manufacture of instrumentalities of commerce is not, itself, an instrumentality of commerce, but rather a commodity and, therefore, presents a commerce clause question as to its taxable
- status.

 (4) Goods for the purpose of sale or shipment are not in substantially the same form in which they were brought into the state, as required by RCW 84.36.300 which exempts certain goods from taxation, when the goods are committed to a specific use in connection with a manufactured product whether or not physically attached thereto. 82 Wn.2d 708; Pan Am and Japan Air v. Morgan

RCW 84.36.005

Property Subject to Taxation

Only property in the state can be taxed and since Fort Lewis is without the state both in a territorial and jurisdictional sense personal property having a situs within the fort is not taxable. Concessions Co. v. Morris, 109 Wash. 46 (1920).

In view of this section and 84.60.020 herein providing for the taxation of all property, and for a lien on personalty from date of listing and assessment, it is immaterial to the validity of a tax on personal property having a situs within taxing county, in whose name it is listed or to whom it is assessed. Petroleum Nav. Co. v. King County, 1 Wn. (2d) 439 (1939). Possessory rights in mines are subject to taxation. American Smelting and Refining Co. v. Whatcom County, 13 Wn. (2d) 295 (1942).

RCW 84.36.140 et seq. herein, providing for the conditional

Co. v. Whatcom County, 13 Wn. (2d) 295 (1942).

RCW 84.36.140 et seq. herein, providing for the conditional exemption of certain commodities are not in conflict with this section. Libby, McNeill & Libby v. Ivarson, 19 Wn. (2d) 723 (1943).

Rule of Concessions Co. v. Morris applies to Fort Walla Walla (AGO 1923-24 p. 13) but not to personal property within federal forest reserves. AGO 1923-24 p. 33.

Privately owned personal property on lands acquired for construction of Grand Coulee Dam project held taxable, since state has not consented to exclusive jurisdiction over area by federal government. AGO 1933-34 p. 298.

Personal property of naval officers in Bremerton Navy Yard area on assessment date held not subject to state taxation, but taxable if in Washington on assessment date but not on federal area. AGO 1-2-1935.

Building destroyed by fire after 12:00

Building destroyed by fire after 12:00 noon on January 1, 1939, held nevertheless assessable for taxation purposes for year 1939. AGO 4-19-1939.

Stock running at large on public domain is subject to personal property tax. Number and identity of cattle is to be determined by assessor. If too small a number is listed one year, balance can be listed in any succeeding year when number properly determined. Since owner of the mother of live stock is owner of her offspring, the latter is assessable to owner of dam. AGO 2-29-1940.

On November 6, 1940, the United States instituted proceedings for condemnation

of area on Indian Island in Jefferson county for erecting facilities for storage of naval ammunition. Held, that since by RCW 37.04.020 and -.030 state reserved eon-current jurisdiction over areas subsequently acquired by federal government, the contractor's equipment located in such federal area on January 1, 1941, and used in performing federal contracts for the construction of such government facilities was subject to personal property taxation by Jefferson county for 1941, since the exercise of such right of taxation is not inconsistent with the enjoyment by the United States of the federal area for the purposes acquired nor did it unconstitutionally burden federal instrumentalities. AGO 3-24-1941.

Lumber owned by Kingdom of Netherlands

purposes acquired nor did it unconstitutionally burden federal instrumentalities. AGO 3-24-1941.

Lumber owned by Kingdom of Netherlands may be taxed. AGO 2-19-1947.

Privately owned leasehold interest and improvements on federal lands (military reservation) are taxable if jurisdiction is concurrent; but not if U. S. jurisdiction is exclusive. AGO 3-20-1951.

1931 property taxes on Hood River-White Salmon Bridge are valid because the state of Oregon in the same year taxed a bridge owned by the state of Washington. AGO 7-30-1951.

Taxes on insured personal property destroyed subsequent to the tax date but prior to the date of levy remain valid. AGO 7-18-1952. See also PTB No. 220 (7-30-52).

A perpetual easement may be taken into consideration in assessing the land subject thereto only if the easement is granted prior to January 1st. AGO 53-55 No. 285 (7-16-54).

Kitsap county may legally assess and tax property the title to which is held by the Kitsap county fair association, even though the fair association has been named agent for the county fair by the county commissioners. AGO 61-62 No. 36 (63-761).

Personal property situated in the state of Washington is not exempt from taxation by reason of the fact that it is owned by the Annette Island Canning Company which is owned by the Metlakatla Indian Community of Alaska. AGO 6-62 No. 172 (10-1-62).

A L'Alding destroyed by fire after Jenuary Leavest next the extriction from the taxat of the county of the county of the part of the county of the community of Alaska. AGO 6-62 No. 172 (10-1-62).

(10-1-62).

A Ladding destroyed by fire after January 1st may not be stricken from the tax-

rolls by county board of equalization if listed prior to its destruction nor may it be omitted from assessment by county assessor if not listed prior to its destruction, since it was property in the state subject to taxation as of the assessment date. TCR 4-12-1939.

The above ruling is not applicable, however, to a case where the assessment was erroneous, as where orchard property included value of trees which were infected on the assessment date so that they later had to be destroyed. TCR 4-25-1939.

When land and building thereon were properly assessed as of January 1st, the building burned in August and a city acquired the land in November for L.I.D. assessments, the tax assessment should not be cancelled. (See PTB No. 73 and notes to RCW 84.60.020 herein.) TCR 7-30-1942.

Personal property in absolute ownership of a national bank is not taxable, though taken in foreclosure of a pledge; but if the bank's title is in legal effect only a mortgage or lien, the property is taxable. TCR 3-19-1947.

House and land privately owned on assessment date should both be assessed as real property though shortly thereafter land was sold to school district and house was separately sold to private person and removed. TCR 12-18-1947.

Property stored in a public warehouse on the assessment date, though pending transit to out-of-state points, is taxable unless specifically exempted by statute or in legal contemplation actually in such transit. TCR 1-29-1948.

United States leased privately owned land, constructed a building thereon, and installed machinery therein, and later

leased building and machinery to the owner of the land; liability to and methods of taxation discussed. TCR 5-12-1948.

Timber cut from national forest areas usually thereupon becomes private personal property and taxable as such and in appropriate cases average inventory method may apply. TCR 5-21-1948.

Re application of aircraft excise to aircraft and assessment as personal property. PTB No. 201, 1-5-1950.

Lumber and sawlogs cut in Washington and being held pending shipment are taxable as personal property in county of location; if cut outside the state the question of interstate commerce arises and facts in each case must govern. TCR 7-14-1952.

Lumber sawed in Oregon but hauled

Lumber sawed in Oregon but hauled into Washington to be planed is taxable if at rest in this state on January 1. If January 1 inveniory out of proportion to rest of year, average inventory should be used. TCR 3-6-1953 TCR 3-6-1953.

Personal property exclusively kept on an Indian reservation under the management, control, and ownership of a tribal Indian with the authority of the tribe is not subject to a county personal property tax levied pursuant to RCW 84.04.080.

tax levied pursuant to RCW 84.04.080.

Washington law relating to community property has no relevance when determining whether personal property kept and controlled on an Indian reservation by an Indian is taxable by a county, notwithstanding that the person to whom the Indian is married is a Caucasian living on the reservation with permission of the tribe. Makah Indian Trive v. Clallam County, 73 Wash.2d 683 (1968)

RCW 84.36.010

Public Property Exempt

Conclusions of official of bureau of Indian affairs as to what federal government's policy might be toward request by Indian for technical or financial assistance in operating business on tribal trust lands, is not material to issue of whether personalty used in connection with business would be exempt from state taxation as function of federal government, absent some showing that jurisdiction was exercised over the business by federal government under its program for economic rehabilitation of Indians. Sohol v. Clark, (1967) 71 W.D. (2d) 651, 430 P.2d 548.

Spruce Production Corporation is instrumentality of United States and exempt from taxation by state Clallam County v. U. S., 263 U. S. 341 (1923), affirming U. S. v. Clallam County, 283 Fed. 645 (1922).

Same rule enunciated as to Emergency Fleet Corporation in King County v. U. S. Shipping Board, 282 Fed. 950 (1922). Cf. Sloan Shipyards Corp. v. Thurston County, 111 Wash. 361 (1920).

And see, U. S. v. King County, 281 Fed. 686 (1922), where conversely it was held that federal transportation ax was not collectible on transportation over King County ferry.

Equity of purchaser of railroad from Spruce Corporation, however, held taxable. Port Angeles & Western R. Co. v. Clallam County, 36 Fed. (2d) 956 (1930), although circuit court of appeals modified decision, holding complainant had an adequate remedy at law. Id. 44 Fed. (2d) 28 (1930). Cf. Id. 20 Fed. (2d) 202 (1927).

Indian lands to which equitable title remains in the government even though patent has issued are exempt. Page v. Pierce County, 25 Wash. 6 (1901).

Land held by Indian under trust patent is not taxable. Frazee v. Spokane County, 29 Wash. 278 (1902).

Land acquired by the state after March 1st and prior to levy of taxes is exempt from taxes for that year, since lien of such taxes never became perfected. State v. Snohomish County, 71 Wash. 320 (1912). The same rule applies to land acquired by federal government for Coulee Dam. TCR 4-29-1935.

Homesteads to which final certificate has issued

4-29-1935.

Homesteads to which final certificate has issued are taxable, even though there is a pending contest. Haumesser v. Chehalis County, 76 Wash. 570 (1913); Flood v. Virnig, 79 Wash. 417 (1914).

Government townsite lots are not tax-

able, even though purchase price is paid, if there are certain other conditions unperformed. Wildy v. Henry, 86 Wash. 387 (1915). Cf. AGO 1921-22, p. 377.

Lieu lands selected for lands included in federal forest reserve are not taxable where selection was not approved and lands were later incorporated in another reserve. Bird Timber Co. v. Snohomish County, 88 Wash. 90 (1915), affirming 81 Wash. 416 (1914).

Sheep issued to an Indian ward, and the increase thereof are not taxable by state.

Wash. 416 (1914).

Sheep issued to an Indian ward, and the increase thereof are not taxable by state. Olney v. McNair, 105 Wash. 18 (1919).

State school land on which patentee was permitted to remain in possession pending consummation of lieu land selection, whereby state would relinquish title, is not taxable. Ortman v. Kittitas County, 105 Wash. 144 (1919).

Issuance of final patent to Indian under Burke act does not make the land taxable where the patent was not accepted. Iyall v. Yakima County, 130 Wash. 537 (1924).

Irrigation district not a municipal corporation within this exemption or Article VII of the constitution (Columbia Irr. Dist. v. Benton County, 149 Wash. 234 (1928)). but under legislative power to exempt "other property," which is limited to property of public or quasi-public nature, statute exempting property of irrigation districts was sustained. Richland Irr. Dist. v. De-Bow, 149 Wash. 242 (1928).

Property taken over by city for local improvement assessments being held in trust for bondholders, is not exempt so long as the trust subsists. Spokane v. Spokane County, 169 Wash. 355 (1932). The controlling statute was subsequently amended. As to the effect of the amendment see notes to RCW 35.53.010, at the end of this chapter.

notes to RCW 35.53.010, at the end of this chapter.

This section applies only to property taxes and city is not therefore exempt from excise tax on its light and power business. Tacoma v. Tax Commission, 177 Wash. 604 (1934).

In sales of federal property, retention of legal title by the government for security only does not prevent taxation, but in this ease it was held that assessment of standing timber to private parties on basis of contract with federal government was invalid, because contracts did not convey beneficial interest in the timber until the logs were cut, felled, scaled, and paid for. Skate Creek Logigng Co. v. Fletcher, 46

Wn. (2d) 160 (1955).

Where personal property taxes are assessed while the property is privately owned and subsequently transferred to public ownership prior to the levy, Const. Art. 7, § 1 (amendment 14), making public property immure from taxation, is not applicable. Air Base Housing v. Spokane County, 56 Wn. (2d) 642 (1960).

Wheat held by warehouses or dealers under contract with, but not owned by, federal grain corporation, is taxable. AGO 1917-18, p. 350.

Property acquired by city before levy of taxes is exempt from taxes for that year. AGO 1921-22, p. 331.

Timber in forest reserves, purchased from federal government is not taxable until full payment is made. AGO 1923-24, p. 33.

until full payment 2.

p. 33.

Property of county game commission is exempt. AGO 1923-24, p. 174.

County tax-title property is public property and exempt. AGO 1923-24, pp. 46, 184.

Property purchased by city under executory contracts is taxable until title vests.

AGO 1929-30, p. 318.

Excise upon municipality not inhibited by this subdivision. AGO 1929-30, pp. 533, 559.

AGO 1929-30, p. 318.
Excise upon municipality not inhibited by this subdivision. AGO 1929-30, pp. 533, 559.

Wheat owned by Grain Stabilization Corporation is exempt but not that of national or regional associations or local cooperatives. AGO 3-31-1931.

Wheat owned by federal land bank is exempt. AGO 7-31-1931.

Lands deeded to Reconstruction Finance Corporation are taxable by virtue of specific federal act. AGO 3-6-1934.

Wheat sold or definitely contracted for sale to Emergency Export Corporation is not taxable. AGO 4-10-1934.

All real and personal property owned by an irrigation district is exempt from general state and county taxes while so owned. Real estate acquired by irrigation district on foreclosure of irrigation assessment is not subject to lien of unpaid general county and state taxes (citing North Spokane Irr. Dist. v. Spokane Co., 173 Wash. 281 (1933)), AGO 7-16-1934.

Logged off land and farming lands leased at nominal rental by private owners to federal government remain subject to state taxation. AGO 8-30-1934.

Land deeded to city with a twenty-year reservation of use to grantor is exempt so far as city is concerned but grantor's interest is taxable to him as personalty. AGO 1937-38, p. 353.

City purchasing water plant after lien for personal property has attached, takes property subject to tax, payment of which may be enforced by distraint. AGO 3-3-1937.

Real property leased by railroad company to port district and used for port purposes is not exempt from taxation. AGO 1-30-1937.

Land belonging to Indian wards of the government is exempt from taxes and local assessments, including diking, drainage and sewerage assessments. AGO 3-22,102 age an 23-1938.

age and sewerage assessments. AGO 3-23-1938.

Real property acquired by Federal Farm Security Administration prior to October, 1933, would be exempt from taxation for 1938 since such title was acquired prior to the tax lien being fixed by levy of the tax. Such tax might properly be stricken from the tax rolls by the county board of equalization for April, 1938, reconvened for that purpose by the tax commission. AGO 8-7-1939.

Operating property of an electric railway company acquired by Bonneville Power Administration and Public Utility District prior to the making of tax levies for 1940 is not subject to real property tax assessable in 1940 and collectible in 1941, but is subject to the personal property tax assessable in 1940 and payable in 1941 if assessment was made prior to transfer of title. Such personal property tax may be discharged by determination and payment of tax based on preceding year's levies. AGO 1-19-1940.

Where, in September, 1934, certain land

AGO 1-19-1940.

Where, in September, 1934, certain land was conveyed by private party to State Parks Committee, the county treasurer, in proceedings brought in 1940 for foreclosure of taxes on said property for years 1931 to 1934, was without authority to sell and issue tax deed to said property to private individual, particularly where state was not a party to such tax foreclosure proceeding. AGO 9-26-1940.

Property acquired in Washington by

Oregon municipal corporation for airport site, for improvements upon which the federal government has made extensive allotments is exempt from taxation. AGO 2-11-1941.

Upon its conveyance to the State Forest Board, land is no longer subject to taxation, and all delinquent taxes thereon become uncollectible and cease to be an enforceable lien thercon. AGO 2-20-1941.

Counties have right to levy and collect taxes upon personal property owned by white persons living or doing business upon Indian reservations and this right not affected by fact that persons are traders or merchants doing business with Indians. AGO 1941-42, p. 166.

Busses leased to and operated by Ft. Lewis Post Exchange exempt. AGO 6-17-1941.

Public utility districts exempt from taxation. AGO 7-10-1942.

Property of State Came Commission exempt. AGO 8-18-1941; 8-21-1941.

Property dedicated and used for public streets exempt. AGO 4-15-1942.

Property conveyed by United States to a private person becomes taxable commencing on the next assessment date (now January 1st) after delivery of the deed (title passes). AGO 4-18-1944.

If title passes after condemnation into exempt public ownership prior to levy date no lien attaches for that year but if it passes thereafter the lien should be satisfied out of the award. AGO 12-14-1944.

Land conveyed to a noncompetent Indian, and paid for with trust funds on condition it shall not be encumbered without consent of Secretary of Interior, is taxable. AGO 1945-46, p. 23.

Forest land assessed for forest patrol protection district nor taxed for its support. AGO 1945-46, p. 257.

Forest patrol assessments are not taxes and may be imposed upon lands owned by a school district. AGO 1945-46, p. 895.

Forest lands may be included in fire protection districts if at time of district organization assessor has not received notice of current patrol assessment and no former assessment is outstanding but inclusion of lands in a district is not a bar to patrol assessments. AGO 1945-46, p. 734.

Leasehold interest in and personal property located on an airfield owned by the United States, formerly part of a military reservation, and leased and operated by private persons, are taxable. (Discussing jurisdiction.) AGO 1945-46, p. 717.

Personal property of an Indian-white man partnership, including property the Indian had effectively contributed, is subject to taxation, though located on Indian Reservation. AGO 12-1-1950.

State lands in weed district are to be assessed for district purposes as though privately owned. AGO 5-13-1952.

In view of this section, and Art. VII, § 1 of the State Constitution, the Metropolitan Tract of the University of Washington is tax exempt and the State Legislature may not authorize a real property t

Community of Alaska. AGG (10-1-62).
When real property is sold to a city at a foreclosure sale because of delinquent local improvement assessments, the property is subject to general taxes levied during the period allowed for redemption. AGO 63-64 No. 75 (12-16-63).
Real estate owned by Washington State

Historical Society held exempt. TCR 10-

Personal property of national banks is not separately taxable by state. TCR 4-6-1936.

Farmers National Grain Corporation and local cooperative grain growers associations are not exempt as federal instrumentalities. TCR 4-14-1936.

tions are not exempt as federal instrumentalities. TCR 4-14-1936.

Personal property of non-competent Indians, embracing issued property, the increase of issued property acquired with the proceeds of issued property or of the increase of issued property is exempt. TCR 4-27-1936.

Buildings on site sold to government for post office but removed therefrom after sale do not share in exemption accorded to the land. TCR 6-3-1936.

Land purchased by federal government after levy is not exempt for taxes levied in that year. TCR 4-23-1937. This ruling is doubtful now, in view of the Halversen decision, noted below.

Real property sold to a city on fore-closure of local improvement assessments is exempt from taxation after issuance of deed but is subject to taxation while city merely holds certificate of purchase. TCR 1-16-1939. But, see RCW 35.53.010 herein and notes thereto.

Dealer owning an automobile on assessment date is not entitled to reflued of tax

1-16-1939. But, see RCW 35.53.010 herein and notes thereto.

Dealer owning an automobile on assessment date is not entitled to refund of tax because later in year car was sold to county. TCR 8-14-1939.

Wheat owned by the Federal Surplus Commodities Corporation and stored in warehouse in Vancouver, Washington, on January 1, 1940, was exempt from taxation as property owned by the federal government. TCR 4-11-1940.

Warehouse and elevator acquired in 1936 by Federal Farm Board as result of loan, title to which thereafter passed to Farm Credit Administration held exempt from taxation while administered by Federal Farm Board or while owned by United States and administered by Farm Credit Corporation, and not taxable until transferred to taxable federal agency or until passing into private ownership. TCR 3-12 1941.

Real property, including buildings and

ferred to taxable federal agency or until passing into private ownership. TCR 3-12 1941.

Real property, including buildings and other structures erected thereon of defense plant corporation, created under sec. 5D of the Reconstruction Finance Corporation Act, subject to state taxation. PTB No. 126 6-20-1942.

Title passes to federal government immediately upon filing declaration of taking. Perfected tax liens, though unenforceable, may remain as clouds on title, and should not be cancelled from assessment rolls except on court decree. PTB No. 129 10-15-1942; TCR 4-15-1943; but see note to RCW 84.60.020 herein, citing Halversen v. Pacific County, 22 Wn. (2d) 532 (1945).

Property of an agency of the United States (Federal Farm Board) is exempt. TCR 12-9-1943; but later (1946) may be taxed if U. S. gives consent.

Logs cut by private loggers from U. S. land do not become taxable until title passes from U. S. TCR 1-14-1944.

Privately owned personal property located in a federal forest reserve is taxable. TCR 1-27-1944.

Wheat held by a federal department or agency as collateral for a loan is taxable. TCR 2-4-1944.

Goods privately owned, though set aside for U. S. lend-lease, are subject to taxation. TCR 12-1-1944.

AGO 1945-46, p. 267, re forest patrol assessments, applies whether assessments are certified to county assessor for endorsement on tax rolls or paid prior thereto. TCR 7-17-1945.

Privately owned property in federal and local housing projects is taxable, except possibly in a very few cases (military

areas, ctc.) where U. S. has exclusive jurisdiction. TCR 8-30-1945.
When state property is leased to city or port district, leasehold interest is not taxable; but it is taxable if property is leased or subleased to a private person. TCR 6-23-1947.

or subleased to a private person. TCR 6-23-1947.
Clearing and preparing for cultivation of state owned land leased to private person may not be assessed as an "improvement" on land, as personal property, but may be considered in any assessment of the leasehold interest. TCR 4-26-1948.

Property of fisherman's cooperative on an Indian reservation is taxable on personalty and any buildings owned. Buildings owned by the tribe are not taxable, but tenant may be taxed on the value of its lease. TCR 7-19-1950.

To summarize present law on assessment of federal timber and/or contract interests therein: The timber itself is not taxable until title passes to the taxable party under the terms of the purchase agreement. See the Skate Creek Lumber Company case, supra; and AGO 1923-24, p. 33. On the other hand, contract interest of private parties in such exempt timber is taxable. PTB No. 222 (1-13-53) containing AGO 12-2-52, PTB No. 225 (7-13-53) containing AGO 12-2-53, PTB No. 225 (7-13-53). Such contract must have value in themselves in order to be taxable, however, and the principles contained in PTB No. 175 (6-16-48) for assessing leasehold interests are valid here.

- (3) The purpose of the "assumed money" technique, as noted in RCW 28A.41.130(1) is to equalize state education support by applying an inverse relationship between that support and the amount of a given school district's wealth or taxing capacity, and to encourage local taxing units to assess and tax property at the full, statutory rates in order to obtain full education support. support.
- support.

 (4) The only practical application of the "assumed money" technique set forth in RCW 28A.41.130(1), within the present statewide taxing system wherein counties are the assessing units, is on a county-by-county basis despite the fact that a single school district may be only a part of a county or may be part of two or more counties.
- (5) The broad guidelines given the Department of Revenue to determine the "true and correct actual cash value of property," by various portions of RCW Title 84, are a sufficiently definite delegation of legislative power in view of the highly technical task involved requiring expertise in the use of various complex techniques. techniques
- (6) The Department of Revenue's addi-(6) The Department of Revenue's addition of information regarding real estate contract sales, to that already collected on warranty deed sales, as a factor utilized to create ratio credit information is permissible and is not subject to the rulcmaking requirements of the Administrative Procedure Act.
- tive Procedure Act.

 (7) While the Superintendent of Public Instruction is not free to arbitrarily withhold distribution of public funds to the various school districts, some descretion and leeway must be entrusted to the superintendent to avoid a potential deficiency in the latter months of a bennium, and he is not required to expend the total amount appropriated for school support. 81 Wn.2d 193; Island Co. Committee on Ratios v. Dept. Revenue

Real property deeded by a mortgagor to the Veterans' Administration in lieu of foreclosure action remains subject to state and county ad valorem taxes. AGO 55-57 No. 351 12-17-56

RCW 84.36.020

Cemeteries, Churches and Grounds

Reviser's note: As to the effect of the 1961 amendment on the application of this section with respect to preexisting contracts, see note following RCW 49.60.040.
Burial lot for particular person: RCW 68.24.220.

Nonprofit cemetery associations, certain exemptions: RCW 68.20.110, 68.20.120.

Under earlier act parsonages were exempt only if situated upon the land on which the church was built (Folcy v. Oberlin Congregational Church, 67 Wash. 280 (1912), but the rule is now changed. AGO 1927-28 p. 647.

Burying ground exemption is not applicable to local assessments. In re Sixth

Avenue West, 59 Wash. 41 (1910).

Mausoleum and columbarium, including unsold crypts and niches, owned by nonprofit association, are within this exemption. Washelli Cemetery Association v. King County, 158 Wash. 599 (1930), overruling AGO 1917-18 p. 85.

Sectarianism has no relation to this exemption. Norwegian Lutheran Church v. Wooster, 176 Wash. 581 (1934).

Property owned by church, but lease to another religious organization, the rental being used to carry on the religious work of the lessor, is not exempt. Id. p. 588.

Where a church organization owns a building a part of which it uses for its religious purposes and a part of which it leases for commercial purposes, it is not exempt except upon that part used for religious purposes and a segregation should be made, even though the rental be used to promote religious purposes of organization. Id. p. 589.

Property acquired by church before levy of tax is exempt. AGO 1921-22 p. 217.

Church building exempt regardless of where title to grounds on which they stand rest; but as to grounds on which they stand rest; but as to grounds question is close. Held that church organization purchasing under executory contract is exempt, since use rather than title controls. AGO 1931-32, p. 36; AGO 1-27-1942.

Corporation formed for profit, is liable for taxes on unsold burial lots held for sale at a profit, but is not so liable as to property dedicated to public, such as roads, streets, etc., nor is it liable for taxes on lots it has sold to individuals for use as an actual burying ground. AGO 9-20-1939.

A second parsonage for an assistant minister comes within the church exemption if other limitations are not exceeded.

use as an actual burying ground. AGO 9-20-1939.

A second parsonage for an assistant minister comes within the church exemption if other limitations are not exceeded. AGO 4-9-1947.

Where real property is owned by tax-exempt body at the time of levy, even though such property has been in private taxable ownership on the first day of that year, no taxes may be levied thereon for that year. AGO 6-2-50.

Legislature exempted five acres of land upon which any cathedral or church is or shall be built; providing of parking to facilitate attendance is a "church purpose" and such property is exempt while used without profit. AGO 5-1-1952. PTB No. 217. Unsold crypts of mausoleum operated by corporation for profit are taxable. TCR 7-31-1911.

The same is true of unsold lots of formotic exemptors.

by corporation for profit are taxable. TCR 7-31-1911.

The same is true of unsold lots of forprofit cemetery corporation. TCR 8-7-1911. Unoccupied land belonging to a church is not exempt. TCR 8-10-1911.

Unoccupied tract owned by church but separated from the church building and parsonage by public street and not used for church or parsonage purposes is not exempt. TCR 2-27-1936. But see AGO 5-1-52: PTB No. 217 (5-23-52).

Entire area intended for burial purposes, including unsold graves or lots of cemeteries and unsold crypts and niches of mausoleums and columbaria, owned and operated by non-profit cemetery associations are exempt; but this rule is not applicable to cemetery associations or corporations operated for profit, which are exempt only on lots, crypts and niches actually disposed of for burial or sepulture purposes and not on such as are unsold. TCR 3-19-1936.

Segregation should be made where

Segregation should be made where church organization owns property part of which is used for religious purposes and part for commercial purposes. TCR 2-7-1938.

Detached lots, belonging to a cemetery association, but not used for burial pur-

poses, not exempt. TCR 3-25-1942.

Re day care centers housed in churches. TCR 12-19-1942.
Church on which mortgage has been foreclosed and right to redeem has expired is taxable. TCR 3-5-1943.
A residence owned by a minister over which the church has no direct control is not entitled to exemption as a parsonage. TCR 9-28-1944. (See also TCR 4-6-1943.)
Land not used for cemetery purposes for many years nor expected ever to be so used is taxable, subject to certain exceptions. TCR 12-30-1944.
Real property owned by church and turned over for use by Y. W. C. A. is not exempt. TCR 7-28-1945.
Discussion of adding areas to exempt cemeteries, limitations upon exemptions, use and intention to use. TCR 10-5-1945.
Opinion (unofficial) that exempt church property is subject to fire protection and water district assessments. TCR 11-5-1945.
Proof of right of church to exemption need not be furnished annually unless assessor requires it. TCR 9-23-1947.
Real property acquired by churches in 1949. TCR 2-18-1949.
A residence which is to be occupied by a minister, who will not be assigned to or be the minister of any church, but will have the duties of supervisor of the activities of the denomination over a large area, under the title of District Supervisor, is not exempt from taxation as a parsonage under this section. AGO (6-12-69).

(1) The amendatory reduction of the interest rate on delinquent property taxes

- under this section. AGO (6-12-69).

 (1) The amendatory reduction of the interest rate on delinquent property taxes for the first five hundred dollars of such taxes for a single year (from a rate of 10% to a rate of 5%) contained in section 3, chapter 288, Laws of 1971, 1st Ex. Sess., applies to taxes which were already delinquent prior to the effective date thereof.
- (2) This reduced interest rate on de-linquent taxes will continue into future years, until and unless the legislature acts again in this area. AGO 1971 No. 22 7-28-71
- again in this area. AGO 1971 No. 22 7-28-71

 (1) Statutes exempting persons or property from taxation are to be strictly construed; judicial construction will not be used to extend exempted status to persons or property not expressly designated by law. One claiming an exemption has the burden of clearly showing that he is within the exempting statute.

 (2) Strict judicial construction of a ctat.
- (2) Strict judicial construction of a statute means, when a choice is available opting for a narrow, restrictive construction rather than a broad more liberal construction.
- construction.

 (3) "Parsonage" as that term is used in RCW 84.36.020 which lists several items of property exempted from taxation, means only the residence owned by a church or religious society and provided to a person serving in a pastoral capacity to a particular and indentifiable church or congregation. If it does not apply to the residence of any other clergyman regardless of the nature of his duties.
- (4) The legislature has wide discretion, subject to judicial interference only if clearly arbitrary and without any reasonable basis, in classifying the subjects of taxation.
- (5) RCW 84.36.020, which grants property tax exempt status to parsonages and convents but not to other church-owned residences utilized for other purposes or persons is not violative of Const. art. 7 \ 1, which requires tax uniformly within each class of property. 82 Wn.2d 138 Pac. NW Conf. United Methodist Church v. Walla Walla Co.

RCW 84.36.030

Nonsectarian, Character Building, Veteran and Relief Organizations

Exemption of Y.M.C.A. property held invalid under earlier act. Y.M.C.A. v. Parish, 89 Wash. 495 (1916).

Property of non-sectarian non-profit corporation whose function is to encourage university students to embrace some form of religious life is exempt under this section. Wesley Foundation v. King County, 185 Wash. 12 (1935).

Exemption of non-sectarian organizations, etc., enacted to embrace Y.M.C.A. property, held constitutional. AGO 1919-20 p. 67.

Limitations upon exemption of American Legion property stated. AGO 1929-30 p. 704; TCR 2-28-1934. American Legion land and building held exempt though practically entire ground floor is leased for a skating rink. AGO 9-3-1943.

9-3-1943,
Character building organization organized in another state is entitled to exemption on property located in Washington, and area to be exempted depends on circumstances in each case. AGO 4-1-1948; TCR 3-16-1948.

Property of the Spokane Junior Livestock show is exempt from taxation, but that portion rented to outside interests is taxable, even though the money derived therefrom is used to further the puropses of the organization. AGO 53-55 No. 229 (3-24-54).

Property of sectarian bible camps is exempt provided that purposes for which it is used fall within the terms of this statute. AGO 55-57 No. 38 (3-11-35).

Personal property of a non-profit, non-sectarian organization which operates a leased book store to obtain monies solely used for furthering religious purposes of the organization is exempt. AGO 4-22-1952.
PTB No. 217 (5-23-52).

Residence used as Mother Home of religious order is entitled to exemption under this section. AGO 57-58 No. 208 (7-1-58).

der this section. AGO 57-58 No. 208 (7-1-58).

Kitsap county may legally assess and tax property the title to which is held by the Kitsap county fair association, even though the fair association has been named agent for the county fair by the county commissioners. AGO 61-62 No. 36 (67-61).

Where building of American Legion Post is used for holding its meetings, and also by Boy Scout troop, a band, and other organizations sponsored by the Legion, such building and the land on which it stands is exempt from taxation though part of the building is rented at times to a fraternal organization, the rentals being

used to carry on the Legion's usual activities. TCR 5-22-1939.

Vacant lots acquired by American Legion for building purposes are exempt, but if held for such length of time as to give rise to implication that they are held awaiting favorable sciling market they may be assessed. TCR 5-22-1939.

In a specific case, vacant lots owned and held by an American Legion Post for purpose of constructing a building thereon are not exempt from taxation. TCR 2-11-1941.

Exemption of property of character building or non-sectarian religious organizations in one county is not barred because the domicile of the organization is in another county. TCR 3-15-1945.

Personal property primarily used in alunch room operated by the American Legion but open to the public is taxable. TCR 1-14-1947.

When applying RCW 84.36.030, which exempts from taxation the property of non-sectarian associations and bodies organized primarily for religious purposes when the property is used in a prescribed fashion, it is the nature of the use made of the property, that is controlling. If the use made of the property, that is controlling. If the use made of the property is used in a prescribed fashion it is the nature of the use made of the property, that is controlling. If the use made of the property is used in a prescribed fashion it is the nature of the use made of the property is is predominantly for the production of revenue, or for sectarian religious purposes, it is not entitled to exemption under RCW 84.36.030 regardless of the sectarian or nonsectarian nature of the owner. 277 Wn.2d 487 Pac. NW Conf Free Methodist Church v. Barlow

RCW 84.36.040

Libraries, Orphanages, Institutions, Nursing Homes, Hospitals

Rule of strict construction of exemptions applied and therefore earlier statute exempting only "hospitals for the care of the sick, whether supported in whole or in part by charity" requires the taxation of the grounds on which a hospital is erected, even though owned by the same organization. Thurston County v. Sisters of Charity, 14 Wash. 264 (1896).

Houses owned by Kiwanis Club, though used for a charitable purpose, are not exempt under this section. AGO 5-1-1934. Where resident physician of a non-profit hospital association maintains a residence on a certain portion of the hospital property, where he occasionally practices medicine individually, the property so occupied should be segregated from the hospital property and taxed. AGO 7-3-1935.

Real property acquired by exempt from tax levied in that year. AGO 3-28-1944.

Donations of services to hospitals are a basis for exemption but similar donations to patients are not. AGO 1945-46, p. 18.

Property of fraternal organizations not exempt under this section. TCR 4-8-1913, 3-18-1935.

Hospital leasing office space to physician who conducts private practice in addition to handling hospital cases does not cause hospital to lose exemption; nor does there have to be a segregation of use of the building if all of the rental is devoted to hospital purposes. TCR 3-18-1935.

In order to obtain exemption superintendent or manager does not have to file verified statement or affidavit on or before March 1st, since all this subdivision requires is that such person "make oath before the assessor, etc.," which contemplates that the cath may be taken before the assessor or his deputy at any time prior to or at the time of listing. TCR

4-24-1935. But see ruling 9-25-1913.

In this section the words "free public" do not limit or qualify the words "hospitals for the care of the sick"; hence fact that hospital may charge patients for its services and facilities does not disqualify it from exemption, if such institution is supported in part by public donations or private charity and if all income and profits are devoted, after paying expenses, to the purposes of the institution TCR 10-29-1935.

As affecting a hospital's status as a "charitable" organization: Prior operation by a profit corporation. Virginia Mason Hospital Ass'n v. Larson, 9 Wn. (2d) 284 (1941); Intercity Hospital Ass'n v. Squire, 56 Fed. Supp. 472 (1944); operation of a clinic for profit therein, and acquisition of operating property and payment therefor out of its net earnings. Virginia Mason case, supra.

No statutory provision is made for the exemption of

No statutory provision is made for the exemption of property owned by fraternal lodges or societies. TCR 1-9-1953.

(1) Property tax exemptions noted in RCW 84.36.040 are for the benefit of the specified property, represent reasonable legislative classifications and are only incidental and indirect benefits to any individual

(2) Statutes exempting persons or property from taxation are to be construed strictly against the claimed exemption.

(8) Statutes are to be construed to avoid absurd consequences.

(10) The operation of a home for the aged, whether operated by a sectarian or nonsectarian organization, is not a religious purpose which qualifies for statutory exemption from property taxes under RCW 84.36.030. 82 Wn.2d 295 Yakima First Baptist Homes v. Gray

RCW 84.36.050

Schools and Colleges

This section does not provide exemption to property which is being purchased by a school district under a conditional purchase contract as authorized by RCW 28-58-550, where title is reserved by the seller until all payments have been made by the purchaser but the purchasing district has exclusive possession and control of the property and is using it exclusively for school purposes. AGO (7-10-69).

Under earlier statute, income from endowments must equal or exceed that from tuition to entitle institution to exemption.

Lakeside School v. King County, 179 Wash. 583 (1934).
Each proviso in turn modifies enacting or exemption clause. Id.
This section exempting the property of schools and colleges from taxation, applies to a nenprofit corporation operating a business college in which basic courses of English, geography and arithmetic are taught, as well as stenography, bookkeeping, etc., all the revenue of which college, after payment of expenses, is devoted to the purposes of the institution, which is

open to all persons upon equal terms. Wilson's Modern Business College v. King County, 4 Wn. (2d) 636 (1940).

Fact that part of income of such business college is used for advertising purposes and for commissions to obtain students, does not deprive it of the tax exemption.

Fact that such college leased for com-Fact that such college leased for commercial purposes a portion of the ground floor of its building did not deprive the portion of the property used solely for educational purposes of the tax exemption, if susceptible of segregation. Id. "Endowment" means a permanent fund, the earnings of which are devoted to support of endowed institution, and it does not include gifts and charity. Id. Cf. AGO 1931-32 p. 218.

Above decision involved proviso which has since been eliminated by legislative re-enactment.

School for clergymen is within exemption if otherwise eligible. AGO 1927-23 p. 854.
Under prior law, religious denomination cannot by incorporation under different school names qualify for more than one 40-acre exemption, since all such corporations would be under "direction and control" of single religious denomination. AGO 1931-32 p. 50.
Salary of teachers serving without pay cannot be considered as endowment or income therefrom. AGO 1931-32 p. 218.
Grocery store, service station, printing

Grocery store, service station, printing plant, cottages and farm, owned or operated by Walla Walla College are not exempt under facts as stated. AGO 5-10-1041.

Requirement of filing of verified statement on or before March (now January) 1st is jurisdictional. TCR 4-24-1935. But see ruling 9-25-1913.

RCW 84.36.060

Art, Scientific and Historical Collections, Fire Companies, Humane Societies

Equipment of "non-profit forest protection organizations" used for fighting forest

fires is exempt only if it falls within this subdivision. TCR 9-4-1947.

RCW 84.36.070

Intangibles Exempt

Proof coin sets do not qualify within the "money" exemption and are subject to ad valorem personal property taxes based on their market value when they are held as stock in trade by coin dealers for regular sale at retail. AGO 63-64 No. This section does not violate Activity.

116 (8-25-64).
This section does not violate Article VII of the constitution as amended by 14th Amendment. State ex rel. Atwood v. Wooster, 163 Wash. 659 (1931).
Proviso of earlier enactment, exempting credits, held constitutional except in so far as it purported to exempt moneys. State

ex rel. Wolfe v. Parmenter, 50 Wash. 164 (1908). Cf. State cx rcl. Egbert v. Gifford, 151 Wash. 43 (1929).
Inclusion of excmpt credits in value of shares of stock of a bank is improper because it amounts to taxing of the credits in violation of this act. Spokane & Eastern Trust Co. v. Spokane County, 153 Wash. 332 (1929).
National and state banks are "private corporations" and therefore shares of stock of such institutions cannot be taxed in view of this section. AGO 2-7-1934.

RCW 84.36.079

Rights, Title, Interest, and Materials of Certain Vessels Under Construction

Boats and vessels which are under 1,000 tons burden, including incorporated parts and materials being constructed, built or manufactured, are entitled to partial ex-

emption from taxation under RCW 84.36.090. Inventories of parts and materials not yet incorporated into a boat are fully taxable. PTB 68-2 (6-5-68).

RCW 84.36.080

Ships and Vessels in Interstate or Foreign Commerce Partially Exempt

As to the rule of situs, see Northwestern Lumber Co. v. Chehalis County, 25 Wash. 95 (1901); North American Dredging Co. v. Taylor, 56 Wash. 565 (1910); Pacific Cold Storage Co. v. Pierce County, 85 Wash. 626 (1915); U. S. Whaling Co. v. King County, 96 Wash. 434 (1917); AGO 2-20-1931; 3-25-1931

1931.
Earlier act exempting vessels with situs in state but used in foreign or interstate trade held unconstitutional. Pacific Cold Storage Co. v. Pierce County, 85 Wash. 626

Storage Co. v. Pierce County, 85 Wash. 626 (1915).

A yacht owned by a citizen of a foreign county and moored in Washington for several years was protected against Washington property taxation, under the general rule that the situs for the taxation of a vessel is the domicile of the owner, when it appeared that the original intention was for a temporary stay, which became protracted when the yacht was "frozen" at its location by circumstances of war, but after the yacht was free to move, had the owner so desired, but did not do so, the yacht became taxable in Washington. Taxable situs discussed: of vessels and other personal property owned by non-Washington persons, as depending upon the duration and circumstances of its location in Washington. Guinness v. King County, 32 Wn. (2d) 503 (1949).

To qualify for exemption under this section vessel must be exclusively, or at least primarily, engaged in interstate commerce and vessel used in distributing petroleum products between points in state is not so engaged, even though occasionally products are delivered direct from large tank vessels to local distributing vessels. Standard Oil Co. of King County, 180 Wash. 631 (1935).

vessels to local distributing vessels. Standard Oil Co. of King County, 180 Wash. 631 (1935).

Neither are such distributing vessels engaged in commerce between ports of this state and the high seas, merely because in delivering products to certain Juan de Fuca ports in the state they pass through waters technically designated by federal government as "high seas." Id.

Under 1931 act, it was held that a boat, privately owned and under construction on January 1st, cannot be engaged in interstate commerce and is taxable to owner and is not exempt under this act. Federal documentation before the boat is completed does not change status. AGO 10-13-1942; TCR 3-10-1936, 4-13-1943 and 4-21-1943; but to contrary, see note to following section, ruling under 1945 act.

Discussion of taxable situs of boats operating on Columbia River and whether or not they are exempt under this or the next section. Federal documentation docs not affect taxable status. TCR 10-24-1941.

Vessel engaged in commerce between the United States mainland and its island or unattached possessions is entitled to partial exemption under this section. TCR 8-1-1943.

Comprehensive resume of court decision, attorney general's opinions, and tax commission's rulings, on law partially exempting ships and vessels, as the same applied before the act was amended in 1945. PTB No. 142, 6-28-1944.

Cannery tender, wintering and outfitting in Seattle and used in Alaska during the fishing season, is not, under the facts stated, primarily engaged in interstate or "high seas" commerce by reason of carry-

ing supplies to Alaska or carrying fish and supplies between fish traps or fishing vessels and canneries in Alaska, and so is not entitled to exemption under this section. TCR 4-14-1947.

Vessels principally engaged in fishing in waters outside the state would qualify for partial exemption under this section. This determination becomes a question of facts in each case. TCR 6-7-1951.

A fishing vessel used exclusively, or at least primarily in commerce between ports of the state of Washington and the high seas qualifies for the benefits of this section. TCR 4-3-1952.

RCW 84.36.090

Other Ships and Vessels

Partial exemption is extended to boats and vessels under 1,000 tons burden; boats and vessels, including incorporated parts and materials being constructed, built or manufactured; finished boats or vessels being held as inventory for sale by a builder, manufacturer, merchant or dealer. PTB 68-2 (6-5-68).

Any ship or vessel under construction is entitled to partial exemption under this section on all material, etc., actually incor-

porated therein, but is entitled to no exemption under preceding section because not actually engaged in commerce. TCR 4-5-1945, in which attorney general con-

Boats and water craft belonging to members of the Coast Guard Auxiliary, though assigned occasionally to coast guard duty, are taxable under this or the preceding section. TCR 6-20-1951.

RCW 84.36.100

Size of Vessel Immaterial

Partial exemption is extended to boats and vessels under 1,000 tons burden. PTB 68-2 (6-5-68).
Under 1945 amended act, the words "ships, vessels and boats" include all watercraft designed or used primarily for

movement by water, irrespective of size or motive power; but do not include house-boats, boathouses, or floats, usually moored at a fixed site, etc. AGO 8-11-1947; PTB No. 166 8-21-47.

RCW 84.36.110

Household Goods and Personal Effects-Three Hundred Dollars Actual Value to Head of Family

Under rule of ejusdem generis, "such other property as the legislature may by general laws provide," as it appeared in original constitution, was limited to property of public or quasi-public nature and statutory exemption of \$500 worth of personal property was unconstitutional. State ex rel. Chamberlin v. Daniel, 17 Wash. 111 (1897). Constitution was subsequently amended to authorize \$300 exemption to head of family (3rd Amendment) and this provision was carried into 14th Amendment, in addition to the former omnibus exemption clause.

"Head of family" exemption should be deducted from actual valuation. State ex rel. Tax Commissioners v. Cameron, 90 Wash. 407 (1916).

"Head of family" exemption cannot be applied on partner's share of partnership property, but is limited to personal property owned in individual capacity. AGO 1901-02 pp. 345, 355; TCR 3-8-1935.

Such exemption can be applied on office furniture and personal library. AGO 1903-04 p. 31; TCR 3-8-1935.

Such exemption on available to nonresident of state. AGO 1917-18 p. 260.

It may, however, be granted non-resident of county; but where person owns property in more than one county only single exemption can be claimed and county assessors should verify amount allowed in respective counties to prevent over-exemption. AGO 1927-28 p. 703; TCR 3-27-1935, 4-26-1935.

Household goods and equipment located in summer homes and cabins, though not in actual use on assessment data be detained and county assessors and cabins, though not in actual use on assessment data be detained and county assessors and cabins, though not in actual use on assessment data be detained and county as the base of the cabine and county as a cabins, though not in actual use on assessment data be detained and county as a cabins, though not in actual use on assessment data be detained and county as a cabins, though not in actual use on assessment data be detained and county as a cabins.

Household goods and equipment located in summer homes and cabins, though not in actual use on assessment date, held to be exempt under this section. AGO 1935-36 p. 114.

Prior to 1941 amendment of RCW 84.40-.230 it was held that purchaser's interest in contract of purchase of real property from U. S., state, county or municipality might be included in \$300 exemption claimed by head of family. AGO 2-4-1936.

Household goods theretofore used by owner as household furniture but on assessment date temporarily stored while owner resided in hotel, are exempt from taxation. AGO 12-7-1938.

owner resided in hotel, are exempt from taxation. AGO 12-7-1938.

Head of family exemption applicable to feed stored in warehouse. TCR 2-8-1930. It is not allowable on vessels specially exempted in part by preceding three sections. TCR 5-13-1931, 4-26-1935.

Pro-rating of \$300 exemption for fractional year where person marries after assessment date is not permissible. TCR 3-14-1934.

Head of family exemption allowed on trade fixtures, tools, stock of goods, office furniture, farm machinery, horses and also on household goods and personal effects held as stock of goods for sale (which are not exempt under subdivision (1)). TCR 3-8-1935.

Private light and water systems come within exemption to head of family if they are not affixed so as to be taxable as realty. TCR 3-8-1935.

Manner of listing under this section outlined. TCR 3-11-1935.

College fraternities and sororities not entitled to exemptions of household goods. TCR 4-18-1935.

Liquor kept in clubs by individual members is taxable: "personal effects" exemp-

TCR 4-18-1935. Liquor kept in clubs by individual members is taxable; "personal effects" exemption probably not applicable; but "head of family" exemption would have to be allowed in proper cases. TCR 5-2-1941.

RCW 84.36.120

Definitions

Widower with no dependents is not head of a family. AGO 1915-16 p. 285; unless otherwise qualified under this section. "Head of a family" includes unmarried man living with and supporting his sister who is actually dependent upon him for support. AGO 1917-18 p. 255.

Single woman, not a widow, living alone not head of family, TCR 2-7-1929.
"Head of a family" construed, TCR 3-18-

"Head of a family" construed. TCR 3-18-1935. Widow with no dependents is the head of a family as defined in this section. TCR 4-28-1936.

RCW 84.36.125

Heads of Household-Purpose of Exemption

Since the intent of the retired owner's exemption was to grant property tax relief against all real property taxes levied in the state, taxes constitutionally levied by a municipality under a territorial charter are no exception. AGO 1967 No. 16.

A property owner who fails to claim

senior citizen's property tax exemption prior to the initial filing date, may not obtain a refund of the amount of the exemption after the taxes were paid without protest by the mortgager. AGO 1967 No. 20.

RCW 84.36.128

Exemption From First Fifty Dollars of Real Property Taxes-Qualifications

The real property exemption applies to the first \$50 of real property taxes due and payable against real property owned and occupied by an eligible claimant for the year for which the exemption is claimed. AGO 65-66 \$ 99 (7-26-66).

A life tenant in residential real property does not qualify for statutory exemption from the first fifty dollars of real property taxes due and payable as to such property. AGO 1967 No. 11.

A retired person who has conveyed his residence to a trustee under a revocable trust agreement, is entitled to the fifty dollar property tax exemption if he meets the other qualifications. AGO 1967 No. 13.

Since the intent of the retired owner's exemption was to grant property tax relief against all real property taxes levied in the state, taxes constitutionally levied by a municipality under a territorial charter are no exception. AGO 1967 No. 16.

A qualified taxpayer who failed to claim the scnior citizen's property tax exemption prior to the initial filing date may not obtain a refund of the exemption after the taxes were paid. Only taxes paid under protest may be refunded. AGO 1967

No. 20.

An owner of improvements to real property which are taxed as personal property under RCW 84.40.250 may not claim the senior citizen's property tax exemption. Also, an owner of a house trailer may not claim the exemption under the same reasoning. PTB 67-1 (3-17-67).

The level of earnings an applicant for the fifty dollar senior citizen's exemption may receive is \$1,500 as stated in the claim for exemption form and instructions provided by the Department of Revenue. PTB 69-2 (2-21-69).

When a property owner, who is otherwise qualified for exemption under RCW 84.36.128 has conveyed his residence to a trustee under a revocable trust agreement which entitles the trustor (1) to have the full right to use of the property during his lifetime, and (2) to revoke the trust and retake complete ownership of property, such property owner can still qualify for the exemption. AGO 1967 No. 13.

Real property tax exemptions provided for by RCW 84.36.128 apply to all real property taxes levied municipalities under territorial charters. AGO 1967 No. 16.

RCW 84.36.130

Airport Property In This State Belonging to Municipalities of Adjoining States

Airport in Washington owned by Oregon city may be exempt from ad valorem taxes under this section, but a privately-held

leasehold is taxable, and the property is subject to irrigation district assessments. AGO 59-60 No. 31 (4-28-59).

RCW 84.36.140

Exemption of Grains, Flour, Fruit, Vegetables and Fish-Limitation-Proof of Shipment

Act of 1937, changing assessment date, did not repeal any exemptions contained herein as enacted in 1937. AGO 1937-38 p. 289.

That portion of grain remaining after the flour qualities have been removed, known as mill feed, is not exempt under this section, since it does not fall within the definition of grains and flour contained in RCW 84.36.160. AGO 55-57 No. 54 (4-6-55). Alfalfa seed sold and delivered by the farmer-producer to a processor is subject to applicable property taxes even though it is shipped out of the state on or before April 30 of the first year in which it would otherwise be taxable, however, Alfalfa seed is exempt from property taxes otherwise applicable if owned by the farmer-producer on the first day of January following harvesting, and this exemption applies whether or not the seed was grown in another state and shipped into Washing-

ton for storage, AGO 63-64 No. 31 (6-17-

63).

Taxpayer taking advantage of the exemptions contained in this section is not entitled to benefit of "average inventory" assessment provisions as to commodities falling under this section. TCR 5-15-1940.

"They" in this section. TCR 5-15-1940.

"They" in this section refers to commodities, not to persons. The first year grain would otherwise be taxable would be the first year the grain was on January 1st, in taxable status, usually the first year after harvesting. Grain harvested in 1940, in storage in public warehouse on Jan. 1, 1941 and Jan. 1, 1942 and shipped out of state before Apr. 30, 1942, would not be exempt from taxation in 1942 under this section. TCR 12-4-1941.

Inability to obtain cars to ship grain sold out of the state does not extend exemption period as statute sets a definite limitation

date for actual shipment. TCR 1-27-1944.

Either average inventory method of assessment or exemption under this section amy be elected by owner for any year, but not both, and election will control entire stock. TCR 1-31-1944.

Benefits of this act are not limited to persons engaged in business in this state; "first processor" limitation does not apply to fish and fish products; though commodities are sold to U. S. under secrecy conditions satisfactory proof of shipment must be furnished. TCR 2-21-1945.

Shipment to federally owned area in this state is equivalent to shipment out of the state, but only in those cases where the United States has acquired exclusive jurisdiction. TCR 1-29-1948.

Warehouse damage notwithstanding, commodities must be "actually shipped" to qualify for exemption under this section. TCR 4-26-1949.

Barley malt which is stored in the elevators of a malting business is not exempt from taxation as "Grain or Flour." AGO

 $1969\ \mathrm{No.~6.}$ The 1963 amendment to RCW 84.36.171-.174 did not impliedly repeal RCW 84.36.140. AGO 63-64 No. 89 (3-5-64), AGO 63-64 No. 99 (4-9-64).

Grains, flours, fruit, fruit products, vegetables, vegetable products, fish and fish products specifically exempted by RCW 34.36.140-.162, may also be exempt under the provisions of RCW 84.36.171-.174. AGO 65-66 No. 25 (6-16-65).

The legislative intent of RCW 84.36.140-.162 is to exempt only those commodities which are being transported to or held in storage with the ultimate purpose of being used as food for humans. Thus, seed peas do not qualify as "vegetables and vegetable products." AGO 65-66 No. 27 (7-1-65).

(3) Barley malt which is stored in the elevators of a malting business is not exempt from taxation as "grain or flour" within the meaning of RCW 84.36.140. AGO 1969 No. 6 2-27-69

RCW 84.36.150

Listing and Subsequent Cancellation-Proof

Under this section wheat on hand on that date and actually milled into flour after January 1st is exempt if the flour was shipped out of the state by April 30th, and taxpayer should furnish necessary

proof of this fact. TCR 5-22-1939. Requirement to furnish proof before June first, of timely shipment must be strictly complied with. TCR 7-14-1945; 5-3-

RCW 84.36.160

This and preceding related sections do not violate Art. XI, sec. 9, etc. of state constitution, nor is it in conflict with RCW 84.40.020 herein providing that all taxable property shall be assessed, nor RCW 84.60.020 relating to liens of taxes. Libby, McNeill & Libby v. Ivarson, 19 Wn. (2d) 723 (1944)

The words "in the hands of the first The words "in the hands of the first processor" refer to the owner of the goods who has the right to control them or may cause them to be processed by another. AGO 1945-46 p. 976.

Definition of grains in this section includes corn, oats and barley, but it is not

broad cnough to include mixed feed, salt, bags and concentrates. TCR 5-22-1939.

Fish and fish products exempted under this and two preceding sections only when suitable and designed for human consumption, and repealed antecedent act of 1937 is now inoperative. TCR 4-6-1948.

Exemption does not extend to ground barley, oats, and corn which might be mixed with other products to make feed. TCR 4-3-1952.

Seed peas do not qualify as "vegetables."

Seed peas do not qualify as "vegetables and vegetable products" as they are not held for human consumption within the legislative intent. AGO 65-66 No. 27 (7-1-65).

RCW 84.36.181

Ores, Metals From Out of State in Process of Reduction or Refinement

Average inventory assessment under RCW 84.40.020 herein not precluded by reason of non-taxation under this section. TCR 5–28-1945.

The exemption from ad valorem property taxation under this section extends to alumina on the basis that this substance is an ore. AGO 1969 No. 6.

(2) The exemption from ad valorem property taxation of ore or metal shipped from out of state to any smelter or refining works within the state, while in process of reduction or refinement and for thirty days thereafter, which is provided for by RCW 84.36.181, extends to alumina on the basis that this substance is an ore. AGO 1969 No. 6 2-27-69

RCW 84.36.210

Public Right of Way Easements

As herein mentioned, easements must show, on each record and tax statement, against the specific property involved in any foreclosure proceeding. AGO 9-24-1947. This section relating to easements applies to all political subdivisions whose property is exempted from ad valorem

taxation, including irrigation but excluding drainage districts. AGO 10-27-1947.

Owners of easement may request separation from servient estate for taxation purposes and assessor must comply with request. AGO 55-57 No. 215 3-1-56

RCW 84.36.300

Stocks of Merchandise, Goods, Wares or Material-When Eligible for Exemption-Computation-Rule of Construction

Effective date—Saving: "This 1969 act shall be effective as of January 1, 1969: Provided, however, That the repeals contained in this act shall not be construed as affecting any existing right acquired or any liability or obligation incurred under

the provision of the statutes repealed." [1969 1st ex.s. c 124 § 7.] This applies to RCW 84.36.300-84.36.330, the 1969 amendment to RCW 84.56.180 and to the repeal of RCW 84.36.171-84.36.174.

Under this section a formula is estab-

lished permitting use of a percentage based on the company's prior year's experience. It requires bookkeeping procedures which will indicate the total amount of goods brought into the state each year. It also requires records showing the total additions to the stock of mcrchandise during the year, and total shipments of all goods during the year. Identification of individual items is no longer required. PTB 69-4 (5-7-69).

Canned salmon which has been manufactured or produced in states, territories or possession of the United States outside the boundaries of the state of Washington may qualify for the property tax exemption provided for in RCW 84.36.171, et seq., if the required affidavit of exemption is filed as required thereby and if the salmon

is shipped out of this state by December 31 of the year for which the exemption is claimed. AGO 63-64 No. 99 4-9-64

- (1) Grains, flours, fruit, fruit products, vegetables, vegetable products, fish and fish products which are specifically granted a limited property exemption by RCW 84.36.140-.162, may also be exempt under the provisions of RCW 84.36.171-.174. AGO 63-64 No. 99
- (2) A taxpayer need not have actual orders for specific goods with a determined out-of-state destination at the time the property is brought into this state or when the affidavit for exemption is filed in order to obtain the exemption accorded by RCW 84.36.171, et seq. AGO 65-66 No. 25 6-16-65

RCW 84.36.381

Residences—Property Tax Exemptions—Schedule—Qualifications

In computing the combined income of the head of a household and his spouse, for purposes of determining eligibility for the real property tax exemption provided for by chapter 168, Laws of 1965, Ex. Sess., the following, except to the extent that they represent a return of capital or investment, are to be included: Social security benefits; railroad retirement benefits; teachers' retirement allowances; state, municipal and county employee retirement benefits; and private company pensions. AGO 1967 No. 5 2-14-67

Under the existing legislative imple-

Under the existing legislative implementation of Amendment 47 to the state constitution, a life tenant (i.e., one who holds only a life estate) in residential real property does not have a legally sufficient interest in the property to qualify for an exemption from the first fifty dollars of real property. AGO 1967 No. 11 3-22-67 Where a property owner, who is otherwise qualified for the tax exemption under chapter 168, Laws of 1965, Ex. Sess., has conveyed his residence to a trustee under a revocable trust agreement which entitles the trustor (1) to have the full right to use of the property during his lifetime, and (2) to revoke the trust and retake complete ownership of the property at any time during his lifetime, such property owner can still qualify for the tax exemption. AGO 1967 No. 13 3-28-67 (1) When a county treasurer gives notice

- exemption. AGO 1967 No. 13 3-28-67

 (1) When a county treasurer gives notice of the amount of property listed for taxation and of the taxes due, he must give such notice to the person whose name appears on the tax roll as owner, and while he has no obligation to give any notice to a mortgagee or other lien holder of the property, if he does so he is not relieved of the duty of furnishing a tax statement to the owner as indicated on the tax rolls.
- (2) Where the real property taxes levied against a particular tract of land have been paid without protest by the mortgagee or other lien holder to whom the county treasurer has mailed a notice of taxes due, there is no provision under ex-

isting law whereby the property owner, though fully qualified for the fifty dollar tax exemption provided for by chapter 168, Laws of 1965, Ex. Sess., can thereafter obtain a refund of the amount of exemption to which he would have been entitled had his claim been filed before the taxes in question were paid.

in question were paid.

(3) If the total first-half installment of 1967 real property taxes which was inadvertently paid prior to filing for the aforesaid fifty dollar exemption amounted to less than fifty dollars, a timely exemption claim may still be made, on or before July 28, 1967, as to that portion of the 1967 taxes remaining unpaid which constitutes a part of ". . . the first fifty dollars of real property taxes due and payable . . ." for 1967, with respect to the particular property. AGO 1967 No. 20 6-7-67

the particular property. AGO 1967 No. 20 6-7-67

The tax exemption provided for under sub-sections 4 and 5 of chapter 288, Laws of 1971, 1st Ex. Sess., for certain elderly or retired persons is a personal exemption which does not follow the property to the benefit of the claimant's heirs or grantees; therefore, when a person who is qualified for this tax exemption timely files his claim for it but thereafter dies or sells the property upon which he resides prior to the time the taxes to which the exemption applies become payable, his heirs or other new owners of the subject property do not receive the benefit of the exemption. AGO 1975 No. 31 10-6-71

Where a person eligible for the real property tax ememption granted for residences owned and occupied by certain senior citizens pursuant to RCW 84.36.370-380 has timely claimed this exemption and paid his "first-half" taxes by April 30 of the year when due as required by RCW 84.56.020—and then, prior to the due date for the second half payment he sells the property to a noneligible grantee who assumes the obligation to pay the remaining taxes, the grantee will be required to pay one-half of the original amount levied.

RCW 84.36.400

Improvements to Single Family Dwellings

The legislature may enact property tax exemptions in such a manner so as to cause those exemptions to apply to taxes levied but not yet collected; taxpayers affected by such legislation whose property

is nevertheless placed upon the tax rolls may have their property removed from the rolls under RCW 84.36.400. AGLO 1973 No. 92 9-7-73

RCW 84.36.815

Application for Exemption-Required-Filing-Renewal-Signature—Due Date

(1) The substantive provisions of §§ 1 through 7 of chapter 40, Laws of 1973, 2nd Ex. Sess., redefining the standards to be applied in determining the eligibility of certain property for an exemption from property taxation, apply to assessments

made in 1973 for taxes due and payable in 1974.

(2) The procedural requirements of §§ 9 through 19 of chapter 40, Laws of 1973. 2nd Ex. Sess., under which the function of determining the eligibility of property

for a tax exemption is, henceforth, to be performed by the state department of revenue instead of the various county assessors and boards of equalization, do not apply in the case of assessments made in 1973 for taxes due and payable in 1974.

(3) The remedies available under existing law for taxpayers who, during 1974, received tax statements covering properties which qualify for an exemption under §§ 1 through 7, chapter 40, Laws of 1973, 2nd Ex. Sess., include a request for cancellation of the assessment as provided

for in RCW 84.56.400, a suit for a refund pursuant to chapter 84.68 RCW, or an in-junction under RCW 84.68.010(2).

Junction under RCW 84.68.00(2).

(4) The provisions of § 21, chapter 40, Laws of 1973, 2nd Ex. Sess., making a general fund appropriation to the department of revenue to administer the provisions of this new property tax exemption law, do not authorize that department to reimburse the counties for their costs incurred in determining property tax exemptions during the 1973 assessment year. AGO 1974 No. 6 2-13-74

Other Property Tax Exemptions

The following sections set out in small print were extracted from other Titles in the Revised Code of Washington because they contain some special property tax exemptions. These sections should be read with special care, since they are printed here out of context.

31.12.330 Taxation of credit unions. Neither a credit union nor its members shall be taxed upon its shares and deposits as property. A credit union shall be taxable upon it real property and tangible personal property, and every credit union shall be termed a mutual institution for savings and neither it nor its property shall be taxable under any law which shall exempt savings banks or institutions for savings from taxation. For all purposes of taxation, the assets represented by the guaranty fund and other reserves, other than reserves for expenses and losses of a credit union, shall be deemed its only permanent capital, and in computing any tax, whether it be property, income or excise, appropriate adjustments shall be made to give effect to the mutual nature of such credit union. [1943 c 131 § 26; Adding to 1933 c 173 a new section, § 34; Rem. Supp. 1943 § 3923-34.]

33.28.040 Taxation of [saving and loan] associations. The fees herein provided for

33.28.040 Taxation of [saving and loan] associations. The fees herein provided for shall be in lieu of all other corporation fees, licenses, or excises for the privilege of doing business.

Neither an association nor its members shall be taxed upon its savings accounts as property. An association shall be taxable upon its real and tangible personal

An association is a mutual institution for savings and neither it nor its property shall be taxed under any law which shall exempt banks or other savings institutions

For all purposes of taxation, the assets represented by the contingent fund and other reserves (other than reserves for expenses and specific losses) of an association shall be deemed its only permanent capital and, in computing any tax, whether property, income, or excise, appropriate adjustments shall be made to give effect to the mutual nature of such association. [1945 c 235 § 79; Rem. Supp. 1945 § 3717-198. Prior: 1933 c 183 § 86; 1913 c 110 § 17; 1890 p 56 §§ 35, 38.]

35.53.010 Property to be held in trust—Taxability. Property bid in by the city or town or struck off to it pursuant to proceedings for the foreclosure of local improvement assessment liens shall be held in trust by the city or town for the fund of the improvement district or the revenue bond fund into which assessments in utility local improvement districts are pledged to be paid for the benefit of which the property was sold. Any property so held in trust shall be exempt from taxation for general state, county and municipal purposes during the period that it is so held. [Amended by Laws 1967 ch 52 § 20.]

by Laws 1967 ch 52 § 20.]

NOTE: Last proviso (now the last sentence) of this section was evidently intended to have the effect of overcoming decision of supreme court in Spokane v. Spokane County, 169 Wash. 355 (1932).

The 1933 amendment of this section exempting from county taxation property acquired by a city applies not only to property acquired by foreclosure for delinquent local improvement district assessments, pursuant to RCW 35.50, but also to property acquired by city from county pursuant to RCW 35.49.150, after a foreclosure by the county for general taxes, though in neither case does the amendment operate retroactively as regards taxes levied prior to its effective date. Seattle v. King County, 3 Wn. (2d) 26 (1940).

effectively as regards takes level from the effective date. Seattle v. King County, 3 Wn. (2d) 26 (1940).

Property taken over by city for local improvement assessments is exempt while in hands of city. AGO 10-1-1938; TCR 9-28-

When city has imposed excessive levy for L.I.D. guaranty fund and collected money, it can be returned to taxpayers only by applying money to redemption of outstanding bonds and thereby reducing ensuing levy. AGO 11-15-1941.

City may redeem lands in L.I.D. areas from county, holding same in trust for the fund out of which redemption is made, notwithstanding lands also subject to drainage improvement district assessments. AGO 7-1-1942.

Such property, however, to which the

AGO 7-1-1942. Such property, however, to which the city holds merely a certificate of purchase during the two-year statutory period of redcmption, is assessable for general tax purposes, while on the other hand any such property to which the city has acquired deed after expiration of the period of redemption is exempt so long as held by the city. TCR 1-11-1939.

35.82.210 Tax exemption and payments in lieu of taxes. The property of an authority is declared to be public property used for essential public and governmental purposes and such property and an authority shall be exempt from all taxes and special assessments of the city, the county, the state or any political subdivision thereof: Provided, however, That in lieu of such taxes an authority may agree to make payments to the city or the county or any such political subdivision for improvements, services and facilities furnished by such city, county or political subdivision for the benefit of a housing project, but in no event shall such payments exceed the amount last levied as the annual tax of such city, county or political subdivision upon the property included in said project prior to the time of its acquisition by the authority. [1935 c 7 § 35.82.210. Prior: 1939 c 23 § 22; RRS § 6889-22. Formerly RCW 74.24.210.]

36.88.170 Foreclosed property—Held in trust for district. Whenever any property shall be bid in by any county or be stricken off to any county under and by virtue of any proceeding for enforcement of the assessment provided in this chapter said property shall be held in trust by said county for the fund of the improvement district for the creation of which fund said assessment was levied and for the collection of which assessment said property was sold: Provided, Such county may at any time after the procuring of a deed pay in to such fund the amount of the delinquent assessment for which said property was sold and all accrued interest and interest to the time of the next call for bonds or warrants issued against such assessment fund at the rate provided thereon, and thereupon shall take and hold said property

discharged of such trust: Provided further, That property deeded to any county and which shall become a part of the trust being exercised by the said county for the benefit of any local improvement district fund of the said county, shall be exempt from taxation for general, state, county and municipal purposes during the period that it is so held. [1963 c 4 § 36.88.170. Prior: 1951 e 192 § 17.]

68.20.110 Nonprofit cemetery association—Tax exempt land—Irreducible fund—Bonds, Such association shall be authorized to purchase or take by gift or devise, and hold land exempt from execution and from any appropriation to public purposes, for the sole purpose of a cemetery not exceeding eighty acres, which shall be exempt from taxation if intended to be used exclusively for burial purposes, and in nowise with a view to profit of the members of such association: Provided, That when the land already held by the association is all practically used then the amount thereof may be increased by adding thereto not exceeding twenty acres at a time. [1899 c 33 § 3; RRS § 3766. Formerly RCW 68.20.110 and 68.24.200.]

68.20.120 Sold lots exempt from taxes, etc.—Nonprofit association. Burial lots, sold by such association shall be for the sole purpose of interment, and shall be exempt from taxation, execution, attachment or other claims, lien or process whatsoever, if used as intended, exclusively for burial purposes and in nowise with a view to profit. [1899 c 33 § 5; RRS § 3768. Formerly RCW 68.24.210.]

68.24.220 Burying place exempt from execution. Whenever any part of such burying ground shall have been designated and appropriated by the proprietors thereof as the burying place of any particular person or family, the same shall not be liable to be taken or disposed of by any warrant or execution, for any tax or debt whatever; nor shall the same be liable to be sold to satisfy the demands of creditors whenever the estate of such owner shall be insolvent. [1857 c 28 § 2; RRS § 3760.]

76.12.020 Powers of [natural resources] board—Acquisition of land for reforestation—Taxes, cancellation. The board shall have the power to accept gifts and bequests of money or other property made in its own name, or made in the name of the state, to promote generally the interests of reforestation or for a specific named purpose in connection with reforestation and to acquire in the name of the state, by purchase or gift, any lands which by reason of their location, topography, or geological formation, are chiefly valuable for purpose of developing and growing timber, and to designate such lands and any lands of the same character belonging to the state as state forest lands, and may acquire by gift or purchase any lands of the same character.

Said board shall have power to seed, plant, and develop forests on any lands purchased, acquired or designated by it as state forest lands, and shall furnish such care and fire protection for such lands as it shall deem advisable.

Upon approval of the board of county commissioners of the county in which said land is located, such gift or donation of land may be accepted subject to delinquent general taxes thereon, and upon such acceptance of such gift or donation board shall record the deed of conveyance thereof and file with the assessor and treasurer of the county wherein such land is situated written notice of acquisition of the land, and that all delinquent general taxes thereon, except state taxes, shall be cancelled, and the county treasurer shall thereupon proceed to make such cancellation in the records of his office. Thereafter such land shall be held in trust, protected, managed, and administered upon, and the proceeds thereform disposed of under RCW 76.12.030. [1937 c 172 § 1; 1929 c 117 § 1.

85.05.367 Lands owned by [dlking] dlstrlct exempt from taxation. Any and all lands purchased and acquired by the diking district through foreclosure of delinquent assessment certificates shall, so long as owned by, or until sold by, such diking district, be exempt from general state and county taxes. [1929 e 111 § 3; RRS § 4286-3. Formerly RCW 85.04.510, part.]

86.09.520 District [flood control] lands exempt from general taxes—Leasing, application of proceeds. All unsold lands owned by the district shall be exempt from general ad valorem taxes while title to same remains in the district. The district shall not be authorized to lease any of its lands for a term longer than one year, and the proceeds for such lease shall first be applied on account of outstanding ad valorem tax liens, if any, [1937 c 72 § 174; RRS § 9663E-174. Formerly RCW 86.08.650.]

any. [1937 c 72 § 174; RRS § 9663E-174. Formerly RCW 86.08.650.]

87.03.260 Levies, amount—Special funds—Failure to make levy, procedure. The board of directors shall in each year before said roll is delivered by the secretary to the respective county treasurers, levy an assessment sufficient to raise the ensuing annual interest on the outstanding bonds, and all payments due or to become due in the ensuing year to the United States or the state of Washington under any contract between the distric and the United States or the state of Washington accompanying which bonds of the district have not been deposited with the United States or the state of Washington as in this act provided. Beginning in the year preceding the maturity of the first series of the bonds of any issue, the board must from year to year increase said assessment for the ensuing years in an amount sufficient to pay and discharge the outstanding bonds as they mature. Similar levy and assessment shall be made for the expense fund which shall include operation and maintenance costs for the ensuing year. The board shall also at the time of making the annual levy, estimate the amount of all probable delinquencies on said levy and shall thereupon levy a sufficient amount to cover the same and a further amount sufficient to cover any deficit that may have resulted from delinquent assessments for any preceding year. The board shall also, at the time of making the annual levy, estimate the amount of the assessments, and shall levy a sufficient amount to

........... Irrigation District," the "Surplus Fund of

pay said assessments. All lands owned by the district shall be exempt from general state and county taxes: Provided, however, That in the event any lands, and any improvements located thereon, acquired by the district by reason of the foreclosure of irrigation district assessments, shall be by said district resold on contract, then and in that event, said land, and any such improvements, shall be by the county assessor immediately placed upon the tax rolls for taxation as real property and shall become subject to general property taxes from and after the date of said contract, and the secretary of the said irrigation district shall be required to immediately report such sale within ten days from the date of said contract to the county assessor who shall cause the property to be entered on the tax rolls as of the first day of January following.

The board may also at the time of making the said annual levy, levy an amount not oexceed twenty-five percent of the whole levy for the said year for the purpose of creating a surplus fund. This fund may be used for any of the district purposes authorized by law. The assessments, when collected by the county treasurer, shall constitute a special fund, or funds, as the case may be, to be called respectively, the "Bond Fund of Irrigation District," the "Countract Fun

"Coupon Warrant Fund of . Irrigation District."

If the annual assessment roll of any district has not been delivered to the county treasurer on or before the 15th day of January in the year 1927, and in cach year thereafter, he shall notify the secretary of the district by registered mail that said assessment roll must be delivered to the office of the county treasurer forthwith. If said assessment roll is not delivered within ten days from the date of mailing of said notice to the secretary of the district, or if said roll when delivered is not equalized and the required assessments levied as required by law, or if for any reason the required assessment or levy has not been made, the county treasurer shall immediately notify the board of county commissioners of the county in which the office of the board of directors is situated, and said board of county commissioners shall cause an assessment roll for the said district to be prepared and shall equalize the same if necessary and make the levy required by this chapter in the same manner and with like effect as if the same had been equalized and made by the said board of directors, and all expenses incident thereto shall be borne by the district. In case of neglect or refusal of the secretary of the district to perform the duties imposed by law, then the treasurer of the county in which the office of the board of directors is situated must perform such duties, and shall be accountable therefor, on his official bond, as in other cases.

At the time of making the annual levy in the year preceding the final maturity of

At the time of making the annual levy in the year preceding the final maturity of any issue of district bonds, the board of directors shall levy a sufficient amount to pay and redeem all bonds of said issue then remaining unpaid. All surplus remaining in any bond fund after all bonds are paid in full must be transferred to the surplus fund of the

Any surplus moneys in the surplus fund or any surplus moneys in the bond fund when so requested by the board of directors shall be invested by the treasurer of said county under the direction of said board of directors in United States gold bearing bonds or bonds of the state of Washington, or any bonds pronounced by the treasurer of the state of Washington as valid security for the deposit of public funds, and in addition thereto any bonds or warrants of said district, all of which shall be kept in the surplus fund until needed by the district for the purposes authorized by law. [Amended by Laws 1967 ch 168 1.1] Laws 1967 ch 169 § 1.]

Board of directors of irrigation district have no statutory authority, upon granting petition to exclude certain land from dis-trict, to levy solely upon excluded land additional assessment representing pro rata

share of bonded indebtedness of district apportioned to excluded land. Calistro v. Spokane Valley Irr. Dist. No. 10 (1967) 70 Wn.2d 740, 425 P.2d 3.

Rulings prior to 1941 amendment:

Its constitutionality was sustained in Richland Irr. Dist. v. DeBow, 149 Wash. 242

Richland Irr. Dist. v. DeBow, 149 Wash. 242 (1928).

In view of this section (1929 act) exempting all lands owned by an irrigation district from general state and county taxes, and the two sections requiring deeds to the purchasers conveying absolute title to the lands free from all encumbrances, a deed by the county to the district entitles the district to a cancellation of all general taxes levied prior to the district's acquisition of title through foreclosure of delinquent district assessments; and a subsequent sale by the district to a stranger to the title, or to the former owner of the tract, transfers the tract free from the lien of prior general taxes. Kennewick Irrigation District v. Benton County, 179 Wash. 1 (1934).

of prior general taxes. Kennewick Irrigation District v. Benton County, 179 Wash. 1 (1934).

All real and personal property owned by an irrigation district is exempt from general state and county taxes while so owned. Real estate acquired by irrigation district on foreclosure of irrigation assessment is not subject to lien of unpaid general county and state taxes (citing North Spokane Irr. Dist. v. Spokane Co., 173 Wash. 281 (1933)). AGO 7-6-1934.

Issuance of treasurer's deed to irrigation district because of delinquent assessments itself relieves land of lien of prior general taxes, and cancellation of such taxes by irrigation district directors or county commissioners unnecessary. Under such circumstances, county treasurer may cancel same of his own motion. AGO 2-26-1935.

When irrigation district acquires, by tax foreclosure, land in district which it later sells on contract, such land is subject to taxcs levied during life of contract, which county treasurer is not required to cancel on forfeiture of contract. AGO 1-2-1936.

Land acquired in 1928 by irrigation district by foreclosure of irrigation assessment lien was subject to the lien of taxes assessed prior to 1927 amendment and then delinquent which might be lawfully fore-

delinquent which might be lawfully fore-

closed as against the district. But such lands were exempt from taxes levied after such property was so acquired by district, and a county foreclosure thereof would be void, and the sale thereunder could be cancelled in proper suit if brought within time limited by statute. AGO 4-28-1937.

Land deeded by county treasurer to irrigation district in January, 1935, on foreclosure of delinquent assessments, and sold by irrigation district in March, 1937, under installment contract which was cancelled in May, 1939, was subject to ad valorem taxation from and after contract of March, 1937, notwithstanding its subsequent cancellation. AGO 11-27-1939; AGO 1-22-1941.

Under this section when irrigation district lands are resold on contracts, the land itself should be immediately placed on the tax-rolls and not merely the contractee's equity and such construction does no violence to the constitutional provision exempting property of municipal corporations. TCR 3-23-1939.

Said property, however, again became exempt as of the next assessment date following forfeiture of contract. During life of such installment contract, the land itself became subject to taxation and not merely the vendee's interest therein. AGO 1-22-1941.

Rulings since 1941 amendment:

Lands in irrigation district covered by certificate of sale but deed not having been issued should be assessed but assessments should be removed when deed issued prior to certification to equalization board. Lands resold by district become assessable on January 1st of following year. AGO 8-2-1941. Property acquired by irrigation districts is exempt from taxation for years subsequent to 1933 until the effective date of this section (1941 amendment). AGO 8-28-1941. When land is foreclosed to irrigation dis-

trict (or county) for delinquent district assessments, the deed cancels unpaid general taxes and irrigation (and diking and drainage) assessments delinquent at time of sale; and district's grantee takes likewise, except that a grantee entitled to re-

deem under RCW 87.03.260 must pay such (revived) cancelled taxes and assessments. Assessor has no right to assess such land owned by district for general taxes, prior to its sale outright or under contract. AGO 6-18-1947.

Chapter 84.40

LISTING OF PROPERTY

RCW 84.40.020

Assessment Date—Average Inventory Basis May Be Used

Under this section property is to be valued as of March (now January) 1st and bank held not entitled to reduction of assessment because it became insolvent in June of same year. Ammon v. Benton County, 141 Wash. 350 (1927).

A judgment fixing the assessed value of property for taxation purposes for the year 1934 is not res judicata and binding upon either the assessor or the court in fixing such value for 1936 and subsequent years. Bellingham Community Hotel Co. Inc. v. Whatcom County, 12 Wn. (2d) 237 (1942). County assessor cannot change assessed value of property after equalization completed by county board of equalization. British Columbia Breweries (1918) Limited v. King County, 17 Wn. (2d) 437 (1943). Assessment of personal property by copying same from last preceding year's rolls would be illegal and not binding on taxpayer. AGO 4-16-1934.

Property conveyed by United States to a private person becomes taxable commencing on the next assessment date (now January 1st) after delivery of the deed (title passes). AGO 4-18-1949.

Real property in county ownership on the assessment date, though sold shortly thereafter to private person, is not subject to assessment in the year of sale. AGO 4-18-1949.

Average inventory provisions is not broad

to assessment in the year of sale. AGO 4-18-1949.

Average inventory provisions is not broad enough to apply to baby chicks hatched in preceding year and not in being on assessment date. AGO 1-17-1951.

A perpetual eagment may be taken into consideration in assessing the land subject thereto only if the easement is granted prior to January 1st. AGO 53-55 No. 285 (7-16-54).

Under uncodified 1937 c 122 § 1, ownership as well as valuation as of January 1 is controlling. AGO 57-58 No. 99 (7-17-57).

Where assessment date fell on Sunday, for all practical purposes assessor might regard preceding Saturday as determinative of ownership on assessment date for assessment purposes. TCR 2-27-1936.

A building destroyed by fire after January 1st may not be stricken from the taxrolls by county board of equalization if listed prior to its destruction nor may it be omitted from assessment by county assessor if not listed prior to its destruction, since it was property in the state subject to taxation as of the assessment date. TCR 4-12-1939.

The above ruling is not applicable, however, to a case where the assessment was

Tor taxation as of the assessment date. TCR 4-12-1939.

The above ruling is not applicable, however, to a case where the assessment was erroneous, as where orchard property included value of trees which were infected on the assessment date so that they later had to be destroyed. TCR 4-25-1939.

If assessor believes inventory as of assessment date will result in fair assessment, he can base assessment thereon, but taxpayer has ground for appeal from assessor's action if only assessment based on average inventory would result in fair assessment. Statute contemplates use of average inventories where stock or goods on assessment date not fairly representative of average stock carried by taxpayer. TCR 11-13-1939.

on assessment date not fairly representative of average stock carried by taxpayer. TCR 11-13-1939.

A "monthly average" assessment may be made if the assessor so desires, and must be made if taxpayers so demands. Failure of assessor to make "average inventory" assessment on taxpayer's demand, would provide statutory basis for petition for reduction of assessment to county board of equalization, and for subsequent appeal to tax commission from county board's denial of proper relief. TCR 11-27-1939, 1-31-1944.

Average inventory assessment may properly be used by assessor with respect to logging companies depleting their average stock of logs in water by shipments to sister state just before assessment date. TCR 12-29-1939.

When land and building thereon were

When land and building thereon were properly assessed as of January 1st, the building burned in August and a city acquired the land in November for L.I.D. assessments, the tax assessment should not

be cancelled. (See PTB No. 73 and notes to RCW 84.60.020 herein.) TCR 7-30-1942.

Either average inventory method of assessment or exemption under RCW 84.36-1.40-1.60 herein may be elected by owner for any year, but not both, and election will control entire stock. TCR 1-31-1944.

Average inventory assessment not precluded by reason of nontaxation under ores and metals in transit provision of RCW 84.36.131 herein. TCR 5-28-1945.

House and land privately owned on assessment date should both be assessed as real property though shortly thereafter land was sold to school district and house was separately sold to private person and removed. TCR 12-18-1947.

Property stored in a public warehouse on the assessment date, though pending transit to out-of-state points, is taxable unless specifically exempted by statute or in legal contemplation actually in such transit. TCR 1-29-1948.

Average method based on 1947 monthly inventories not available to merchant who late in 1947 greatly enlarged his stock and intends to carry such an enlarged stock in the future. TCR 5-6-1948.

Timber cut from national forest areas usually thereupon becomes private personal property and taxable as such and in appropriate cases average inventory method may apply. TCR 5-21-1948.

Requirement of assessment and equalization of real and personal property as of assessment date is not affected by damage or destruction by flood later in the year and no state or county officer or board can grant relief. TCR 7-14-1948.

When certain merchandise was not assessed prior to nor equalized by the county board of equalization, the owner did not lose his right to average inventory assessment, though he had tried and failed by belated filing to qualify some of such merchandise for exemption under RCW 84.36-1.40-1.60 herein. TCR 8-18-1948.

Taxpayer is not entitled to the average inventory privilege after his assessment has been equalized by the county board and he does not make his request until the following year. TCR 5-5-1951.

Lumber sawed in Oregon but h

Washington to be planed is taxable if at rest in this state on January 1. If January 1 inventory out of proportion to rest of year, average inventory should be used. TCR 3-6-1953.

The legislature did not unlawfully delegate a legislative function nor violate the tax uniformity requirement of Const. Art. 7, \$ 1, (amendment 14) by providing alternative methods of evaluating stocks of goods, wares, and merchandise, since the alternative method provides greater, rather than less uniformity in the tax base, and the assessor acts in a quasi-judicial capacity in making his evaluation, aided by the presumption that he is qualified and competent to evaluate all kinds of property. Northern Commercial Co. v. King County, 65 Wn. 2d 639 (1964).

The term "fairly represent," which requires an assessor to utilize an alternate method of valuation if the primary method does not fairly represent the taxpayer's stock of goods, is not ambiguous, but has a common, ordinary, and easily understood meaning. Id.

The proviso that a taxpayer's assessment shall be based upon the preceding year's monthly average inventory if the stock carried on January 1st is not a fair representation, may be invoked by either the taxpayer, so long as a true and fair evaluation of the property is reached within the contemplation of Const. Art. 7, § 2 (amendment 17). Id.

Where a taxpayer's inventory of goods on January 1st was 16 per cent less than the average inventory possessed by such taxpayer during the preceding year, it could not be said, as a matter of law, that the January 1st inventory fairly represented the taxpayer's average stock. Id.

The "notice of value change law," RCW 84.40.045 is no way affects this section. PTB 68-3 (8-23-68).

Personal property identified as "freeport" goods is excluded from inventory figures which are computed on an average inventory basis. BTA No. 27 (1-25-68).

Explains how the assessor should proceed under the following general conditions to process such inventory assessments under the provisions of this chapter. The

general conditions are, (1) in business for twelve calendar months; (2) business begun during the year and in operation at year's end; (3) in business for twelve calendar months with inventories on hand for only certain months; (4) in business for twelve calendar months but claim made by taxpayer that average monthly inventory figures are not available—no monthly statements. PTB 69-3 (4-1-69).

RCW 84.40.030

Basis of Valuation—Criterion of Value—Growing Crops Excluded— Mines, Quarries-Leaseholds

Under prior law separate assessment of improvements was not required in case of mines. Eureka Dist. Gold Mining Co. v. Ferry County, 28 Wash. 250 (1902).

There is no legal distinction between value for which property "would be taken in payment of a just debt from a solvent debtor" and that for which it "would sell at a fair, voluntary sale for cash," hence there is no lack of uniformity between mines and other property. Id.

Method employed by assessor is immaterial if his conclusion is result of honest judgment as to value, considered with reference to the property itself, after an examination thereof. Id.

Where land has been classified or zoned as to its use, the county assessor should take into consideration this fact but he is not bound thereby in exercising his judgment as to the best uses to which the property can be put. AGO 63-64 No. 107 (6-6-64).

If an assessor has good reason to be-

judgment as to the best uses to which the property can be put. AGO 63-64 No. 107 (6-6-64).

If an assessor has good reason to believe an error in the tax rolls exists which would result in certain property being assessed at other than its true and fair value, he has the authority and a duty to determine whether an error does exist and if so, to take whatever corrective measures that are necessary. AGO 65-66 No. 4 (1-18-65).

The level of assessment on all property within a county may be raised by applying a blanket or uniform percentage increase even though it may not be possible to make a physical inspection and reappraisal of all such property in one year. AGO 65-66 No. 31 (8-12-65).

The "true and fair value of property in money" is its market value or the amount of money a buyer willing, but not obligated to buy would pay for it to a seller willing, but not obligated to buy would pay for it to a seller willing, but not obligated to affect the price in negotiations between a willing purchaser and a willing seller, and he must consider all of such factors. AGO 65-66 No. 65 (12-31-65).

Under prior law assessment of engines, boilers, pumps, etc., in mines as personal property was improper and sale thereunder of entire property is void. Doe v. Tenino Coal Co., 43 Wash. 523 (1906).

Valuation and assessment of leasehold interests in state property. Metropolitan Bldg. Co. v. King County, 62 Wash. 49 (1911); 64 Wash. 615 (1911); 72 Wash. 47 (1913); In re Metropolitan Bldg. Co., 144 Wash. 469 (1927).

Where assessor adopts a measure of value and applies it uniformly except as to a specified tract on which the measure is exceeded the assessment is void. Scarge.

and applies it uniformly except as to a specified tract on which the measure is

and applies it uniformly except as to a specified tract on which the measure is exceeded, the assessment is void. Savage v. Pierce County, 68 Wash. 623 (1912).

True and fair value means market value; hence there is no lack of uniformity in making public service commission's determination of market value conclusive for tax purposes. Spokanc, etc. R. Co. v. Spokanc County, 75 Wash. 72 (1913).

Assessment not invalid as not based on market value where assessor took "depreciated value" upon basis of present condition, replacement cost and present utility, which was shown to be substantially the same as market value of the property. National Lumber & Mfg. Co. v. Chehalis County, 86 Wash. 493 (1915).

Fair market value is largely a matter of opinion and assessment will not be set aside in absence of fraudulent, arbitrary or capricious action. Hillman's S. C. L. &

Co. v. Snohomish County, 87 Wash. 58

(1915). Fifty per cent provision held constitutional. State ex rel. Tax Commissioners v. Cameron, 90 Wash. 407 (1916). Cf. Hansen v. Hoquiam, 95 Wash. 132 (1917), where it was held that full and not essessed value represented "value of taxable property" for purpose of computing constitutional indebtedness limitation. This ruling was followed in Schoen v. Seattle, 117 Wash. 303 (1921) involving local assesment limitation.

tation.
While corporate franchise is property it is not assessable eo nomine because its true and fair value in money cannot be determined, it not being capable of being sold, transferred or assigned. Bank of Fairfield v. Spokane County, 173 Wash. 145

determined, it not being capable of being sold, transferred or assigned. Bank of Fairfield v. Spokane County, 173 Wash. 145 (1933).

Under former law, exemption of "growing crops" held constitutional as against claim of discrimination against nursery stock taxable as merchandise. Micthke v. Pierce County, 173 Wash. 331 (1933).

Property should be assessed on basis of fair market value and while original cost of construction of a building, or the estimated cost of reproduction, less depreciation, may be considered, it should only be regarded as an aid in arriving at the market value. Bellingham Community Hotel Co. v. Whatcom, 190 Wash. 699 (1937).

So long as assessor exercises his best judgment in fixing value of property for purposes of taxation the court will not ordinarily interfere; interference justified only by clear and convincing evidence of fraud, arbitrary or capricious action or gross overvaluation. Bellingham Community Hotel Co., Inc. v. Whatcom County, 12 Wn. (2d) 237 (1942). See to same effect Dexter Horton Bldg. Co. v. King County, 10 Wn. (2d) 186 (1941).

Logging railroads in active operation with prospect of steady continuance possess a utility value far in excess of meresalvage price of removable parts. In determining 'market value' for tax purposes such a railroad must be considered as a unit at d not as an aggregation of separate parts. Ocette Railway Co. v. Grays Harbor County, 16 Wn. (2d) 459 (1943).

Constructive fraud not implied except where assessment is approximately four times the highest estimate of fair market value by qualified witnesses. Northwest Chemurgy Securities Co. v. Chelan County, 38 Wn. (2d) 87 (1951).

Where evidence shows actual fraud or arbitrary action assessment will be set aside, i.e., where assessor used old valuation in face of depreciated market value, failed to apply the fifty per cent basis and applied a zone system to timber without regard to quality or accessibility. Weyerhaeuser Timber Co. v. Pierce County, 97 Wash. 534 (1917).

Assessor cannot assess use o

v. Grays Harbor County, 121 Wash. 486 (1922).

Act of 1921 for taxation of mines on net profits basis held unconstitutional. MacLaren v. Ferry County, 135 Wash. 517

profits basis held unconstitutional. Mac-Laren v. Ferry County, 135 Wash. 517 (1925).

Value of lessee's interest in Wherry housing project held to be value of the building because term of lease exceeded useful life of buildings and only a nominal rental was paid for the leasehold. Moses Lake Homes v. Grant County, 51 Wn. (2d) 235 (1957). See also Moses Lake Homes v. Grant County, 365 U.S. 744 (1961).

The provision of RCW 84.40.030 which directs an assessor to base his assessment of property on the "true and fair value in money" means that the assessment shall be based upon market value, i.e., the amount of money a purchaser, willing but not obligated to buy, would pay an owner willing, but not obligated to sell; and the sentimental value to, or the personal evaluation by, the owners are no part of this valuation. Mason County Overtaxed, Inc. v. Mason County 62 Wn. 2d (1963).

Valuation of property for purposes of taxation as affected by variation of tax rates for local or special purposes in different local taxing units, or inclusion of property within particular taxing unit, see 119 A. L. R. 1300.

A brewery fixing a price on its beer per half-barrel, of \$4.00, is compelled to pay thereon a \$2.50 federal stamp tax, and a state 50c stamp tax. Held, that assessor should fix the 100% value for taxation purposes per half-barrel at \$4.00 plus the \$2.50 federal stamp tax are actually placed in the brewer's warehouse. The state tax of 50c per half-barrel need not be added, since this tax is on the privilege of sale and not of manufacture, and is not imposable on beer shipped out of the state. AGO 1939-40 p. 48.

Federal tax of difference in the brewer's warehouse. The state tax of 50c per shipped out of the state. AGO 1939-40 p. 48.

nouse. The state tax or 50c per hair-barrei need not be added, since this tax is on the privilege of sale and not of manufacture, and is not imposable on beer shipped out of the state. AGO 1939-40 p. 48.

Federal tax on distilled spirits is properly included in valuation for property taxes. AGO 1945-46 p. 245.

Revaluation of improvements without revalution of the land is valid in accordance with this section, and is not in conflict with the uniformity requirement of the 14th Amendment of the State Constitution. AGO 53-55 No. 117 (8-19-53).

Land subject to a perpetual easement should be assessed as taxable property to the owner of the fee with an adjustment in valuation because of the easement. AGO 53-55 No. 285 (7-16-54).

A provision in the lease of the Metropolitan Tract by the University of Washington allowing a deduction of taxes against leasehold interest from future rental payments does not prevent the leasehold interest from being held taxable to the lessee. AGO 53-55 No. 309 (9-1-54).

Both the period of cutting and the rates of logging in the area are proper factors to be considered in determining the fair market value of timber. AGO 55-57 No. 40 (3-16-55); PTB No. 230 (6-6-55).

An unpatented mining claim should be assessed as personal property and taxed upon the holder's right of possession. AGO 55-57 No. 327 (10-11-56).

"True and fair value" is market value. AGO 57-58 No. 2 (1-8-57).

Under this section leasehold should be assessed on value of the term less the rent reserved. TCR 4-39-1935, 3-29-1929, 6-30-1911, 5-8-1911.

Under prior law, sale under distraint of machinery and equipment of coal mine

reserved. TCR 4-30-1935, 3-29-1929, 6-30-1911, 5-8-1911.

Under prior law, sale under distraint of machinery and equipment of coal mine on basis of assessment as personalty was illegal. TCR 4-8-1936.

Leaseholds are taxable on the value of the term less rent reserved. TCR 4-22-1936.

1936.

Leaseholds are taxable as personalty and the freehold, if owned by the state or a political subdivision thereof, is exempt. TCR 1-25-1939, 4-27-1944.

Unless owner or property specifically exempt, land in "contractor's right of way" is assessable and taxable, even though owner may be temporarily deprived of use of such land. TCR 9-26-1941.

Where patent to mining claim for land in Whatcom county was erroneously filed in Skagit county and such claim assessed and sold in tax foreclosure proceedings by Skagit county, such tax and foreclosure were void. TCR 11-27-1941.

Mineral reservation, segregated and separately owned, should be assessed and taxed to the separate owner. PTB No. 124, 4-21-1942.

Leasehold interest for term less than the

Leasehold interest for term less than the life of the holder is taxable personal property and its full value is what a willing buyer would pay to a willing seller, the buyer obtaining all of the benefits and assuming all of the obligations under the lease, PTB 175, 6-16-1948.

Generally speaking, a leasehold interest is worth what it would sell for, at a fair, voluntary, unforced sale, to one who would receive all of its benefits and assume all of its obligations; and, if no one, after assuming the rental, etc., would pay any additional amount, the leasehold interest has no taxable value. TCR 3-4-1949.

Easement to Bonneville should not be deducted from servient acreage, but should show on tax rolls and be considered in assessing. TCR 4-28-1949.

It would be illegal for a county assessor to make a blanket increase of assessments

to make a blanket increase of assessments by applying a uniform percentage increase to all property. TCR 4-24-1950; TCR 5-4-

In assessing land in a private cemetery, any increased value due to zoning may be considered. TCR 12-18-1950.

Growing stock of nurserymen is exempt. TCR 2-3-1953.

Where terms of contract of sale of timber of the council

Where terms of contract of sale of timber on state-owned land pass title to purchaser on date sale is concluded, timber is rendered taxable as personal property even though not yet severed from the land. The cruise estimate made by the state may be used as the basis for determining the assessed value. PTB No. 234 (7-29-55).

Order of tax commission which directed real property to be reassessed at ratio of 20 percent of its true and fair value disregarded mandate of Const. Art. VII, § 2 (Amendment 17) and provisions of RCW 84.40.030 and 84.41.090 requiring assessed value of all property to be 50 percent of true and fair value, tax commission acted beyond its authority in entering order and order was, therefore, void. State ex rel. Barlow v. Kinnear, (1967) 70 Wn. 2d 482, 423 P24 937.

Where improvements have been added least and taxable void state expenses.

beyond its authority in entering order and order was, therefore, void. State ex rel. Barlow v. Kinnear, (1967) 70 Wn. 2d 482, 423 P2d 937.

Where improvements have been added to leased real property and improvements have become part of realty, value of improvements for property tax purposes is value of term less rent reserved with consideration given to burdens as well as benefits of lease; value of term is worth to one who desires to sell but is under no necessity to sell and to one who desires to buy but is under no compulsion to do so. Pier 67, Inc. v. King County, 71 WD2d 89, 426 P2d 610 (1967).

The "long run value" approach to valuation is contrary to the provision of RCW 84.40.030 that the assessor shall not adopt a lower or different standard of value for tax purposes, as well as the provision that property shall be appraised at its market value as of the time the assessment is made. Carkonen, et al. v. Williams, et al., 76 W.D.2d 786, 457 P.2d — (1969).

Assessor should not deduct costs of sale, i.e., brokers commissions, excise and transfer taxes, title insurance expense, and escrow fees, in reaching his determination of market value. Id.

A Tax Commission order requiring all property in certain areas of a county to be reassessed at a specified ratio of market value, did not require a "blanket reassessment" which would violate the provisions of this section, since the order did not affect the procedures utilized by the assessor to establish the market value of any parcel, but only the percentage of such value used in fixing the assessed value. State ex rel. Barlow v. Kinnear, 70 WD2d 460, 423 P2d 937 (1967).

Court will grant relief from grossly inequitable and palpably excessive overevaluation of property for taxation as constructively fraudulent, even though assessing officer may have proceeded in good faith. Pier 67, Inc. v. King County, 71 WD2d 89, 426 P2d 610 (1967).

Const. Art. VIII, § 2 (Amendment 17), requiring assessed valuations to be 50% of true and fair value is mandatory and county asses

there in storage for any period of time preceding the commencement of application, they shall be included in the farmer's inventory. PTB 68-1 (5-20-68)

The value of improvements to tidelands leased from the state must be leased on the total value of the land and the improvements less the rental obligation and depreciation of the improvements upon reversion back to the state, not on the cost of the improvements. BTA No. 67-1 (1-25-68)

State equalization of property tax assess-

(1-25-68)
State equalization of property tax assessments at fifty percent. 43WLR 856.
In determining the "true and fair" value of beer which is still in storage in the brewer's warehouse, the federal excise tax on beer is not to be regarded as an element of its value. (This amends AGO 1939-40 p. 48, and AGO 1945-46 p. 245.) AGO 1969 No. 6

(1) The constitution is a limitation on rather than a grant of the legislature's power to enact laws.

(2) A statute is presumed constitutional and will not be declared otherwise unless it clearly appears to be unconstitutional. If at all possible and in keeping with the legislative purpose, the courts will adopt a constitutional construction of a statute.

a constitutional construction of a statute.

(3) True and fair value, as used in Const. art. 7 § 2 (amendment '7) which requires property to be assessed at a percentage of true and fair value of such property in money, contemplates market value at the time the assessment is made, i.e. the amount a purchaser, willing but not obliged to buy, would pay an owner, willing but not obliged to sell, taking into consideration all uses to which the property is adapted and might in reason be applied. applied.

(4) RCW 84.40.030(1)(a), which authorizes a reduction in computing true and fair value of real property equal to the reasonable costs of sale, violates Const. art. 7 § 2 (amendment 17) requiring that real property shall be assessed at a percentage of the true and fair value of such property in money. 80 Wn.2d 400 Morgan v. Kinnear

v. Kinnear

(1) In determining the "true and fair value" of beer which is still in storage in the brewer's warehouse, the federal excise tax on beer is not to be regarded as an element of its value.

(2) The exemption from ad valorem property taxation of ore or metal shipped from out of the state to any smelter or refining works within the state, while in process of reduction or refinement and for thirty days thereafter, which is provided for by RCW 84.36.181, extends to alumina on the basis that this substance is an ore.

(3) Barley malt which is stored in the

(3) Barley malt which is stored in the elevators of malting business is not exempt from taxation as "grain or flour" within the meaning of RCW 84.36.140. AGO 1969 No. 6 2-27-69

the meaning of RCW 84.36.140. AGO 1969 No. 6 2-27-69

The term "renegotiation" as it pertains to taxable lease-hold interests in property owned by the state or its political subdivisions under chapter 187, Laws of 1973, Ex. Sess., refers only to a renegotiation involving an extension or renewal of the lease and does not include mutually agreed upon changes in the leases during its term which are not a part of any extension or renewal. AGO 73 No. 17 7-1-73

(1) A leasehold interest which would have qualified for a property tax exemption under the terms of section 11(1), chapter 187, Laws of 1973, 1st Ex. Sess., as of January 1, 1973, and which has not been "renegotiated" within the meaning of section 3(3) at any time in 1973, is exempt from such taxation for that assessment year with respect to property taxes due and payable in 1974; however, this same leasehold interest would not qualify for such an exemption from property taxes due and payable in 1974; if the leasehold had been "renegotiated" between January 1, 1973, and July 16, 1973, the effective date fo chapter 187, supra.

(2) In the determination of "economic rent" as defined in section 3(1), chapter

(2) In the determination of "economic rent" as defined in section 3(1), chapter 187, supra, a county assessor is not conclusively bound by a determination of "contract rent" made by an impartial arbitration board or, in the case of crea-

tion of a new leasehold interest, by open public bidding—although this would be one of the relevant circumstances which the assessor is to consider.

the assessor is to consider.

(3) Where there is a change in consideration to be paid by the lessee to the lessor but the term of the lesse is shortened rather than extended, a "renegotiation" does not occur within the meaning of section 3(3) of chapter 187, supra.

(4) In order for a leasehold interest granted by an Indian to a non-Indian to be exempt from property taxation under section 11(8), chapter 187, supra, the real property which is subject thereto must be that land of an Indian or Indian tribe that is held in trust by the United States or is subject to a restraint against alienation imposed by the United States. AGO 1974 No. 8 3-27-74

The power of the legislature over politation of the legislature over politation.

The power of the legislature over political or civil subdivisions of the state is plenary unless restrained by a provision of the constitution.

The legislature may delegate the power of supervision and control to an administrative agency provided it defines what is to be done, the instrumentality which is to accomplish it, and the scope of the instrumentality's authority in so doing, by prescribing reasonable administrative standards standards.

standards.

RCW 84.08.010 and 84.08.060, which make it the duty of the Tax Commission to supervise and control the county assessors and the boards of equalization in the administration of the tax laws to the end that equalization and uniformity is secured throughout the state, are not an unconstitutional delegation of legislative power, since the authority of the commission is limited to the issuance of orders and directions concerning tax equalization to the political subdivisions—the agency being given no original assessment powers, and the rule making and adjudicatory capacity given the commission is restricted to the provisions of existing law.

Assessment of property in one school

Assessment of property in one school district of a county at a ratio of true and fair market value different from the ratio at which property was assessed in another school district in the same county, violated Const. art. 7, § 1 (amendment 14), which requires uniform txatiton of all property "within the territorial limits of the authority levying the tax," since the county is the authority levying the tax, and not the various school districts.

A Tax Commission order requiring all

the various school districts.

A Tax Commission order requiring all property in certain areas of a county to be reassessed at a specified ratio of market value, did not require a "blanket reassessment" which would violate the provisions of RCW 84.40.030 which requires each parcel of property to be valued separately, since the order did not affect the procedures utilized by the assessor to establish the market value of any parcel, but only the percentage of such value used in fixing the assessed value.

The requirement of Const. art. 7 § 2

in fixing the assessed value.

The requirement of Const. art. 7 § 2 (amendment 17) that, for the purpose of levying taxes, all real and personal property in the state shall be assessed at 50 per cent of its true and fair value is mandatory, and not permissive.

An order of the Tax Commission which directed real property to be reassessed at a ratio of 20 per cent of its true and fair value disregarded the mandate of Const. art. 7, § 2 (amendment 17) and the provisions of RCW 84.40.030 and 84.41.090 requiring the assessed value of all property to be 50 per cent of the true and fair value. The Tax Commission acted beyond its authority in entering the order and the order was, therefore, void. 70 Wash.2d 482 (1967)

The "true and fair value of property in

The "true and fair value of property in money" for property tax valuation purposes is its market value or the amount of money a buyer willing, but not obligated to buy would pay for it to a seller willing, but not obligated to sell. In arriving at a determination of such value the assessing officer can consider only those factors which can within reason he said to affect the price in negotiations between a willing purchaser and a willing seller, and he must consider all of such factors. AGO 65-66 No. 65 12-31-65

RCW 84.40.031

Valuation of Timber and Timberlands—Criteria Established

Severability: If any provision of this act, or its aplication to any person or circumstance is held invalid, the remainder of this act, or the application of

the provisions to other persons or circumstances is not affected. [1963 c 249 § 6.] This applies to RCW 84.40.031 through 84-40.035.

RCW 84.40.040

Time and Manner of Listing

Assessment in gross of non-contiguous lots held unauthorized (Lockwood v. Roys, 11 Wash. 697 (1895)), but case is weakened by subsequent cases, and, in any event, controlling statutes have since been amended. AGO 1927-28 p. 958.

Attempted separate assessment of private logging road after payment of tax on real estate, which presumptively included value of logging road as an improvement, held void. Hammond Lumber Co. v. Cowlitz County, 34 Wash. 462 (1915).

County assessor, under this section, is required to list personal property taxpayers by name and post office address, but there is no similar requirement in respect to real property roll. TCR 4-6-1939.

This section does not require annual revaluation of all property in the county, and the county assessor may properly certify the assessment list to the county board of equalization although property in only part of the county has been reappraised during the current tax year. AGO 53-55 No. 117 (8-19-53).

See also RCW 8441.040, which now requires revaluation of all taxable property at least once each four years.

Earlier act specifying form of detail and assessment list held directory only and assessment of mill machinery as one class sustained even though it consisted of three classes contained on the list. Western Electric Co. v. Norway Pacific Construction Co., 126 Wash. 204 (1923).

Under this section, the assessor may re-

quire from a port district a full and accurate listing of all personal property held or under its control on the assessment date. AGO 57-58 No. 214 (8-14-58).

In view of this section and RCW 84.08.020 herein, county assessors and treasurers should consult with tax commission before changing form of tax rolls, tax receipts or other records or forms. TCR 10-30-1940.

- (1) Proof of mailing may be made by showing an office custom with respect to mailing and compliance with that custom in the specific instance in question when the volume of mail handled is such that the mailing of one particular letter could not be reasonably noted.
- not be reasonably noted.

 (2) Once it is proved that a letter has been mailed, it is presumed the mails proceed in due course and that the letter is delivered as addressed.

 (4) The listing of all persons liable to assesment of personal property taxes by the assessor as required by RCW 84.40.040 means all possible persons, not just those from whom a tax form was received the previous year. previous year.
- (5) "Reasonable cause", for the purposes of RCW 84.40.130 which assesses a penalty for failure to list taxable personal property unless the failure is due to reasonable cause, depends upon the circumstances of each case. The nonissuance of a statutory notice to list should be considered as one of the circumstances. 6 Wn. App. 991 Automat v. Yakima Co.

RCW 84.40.045

Notice of Change in Valuation of Real Property to be Given-Contents-Mailing

Late notice or failure of the assessor to mail notice does not invalidate the assess-ment appearing on the assessment roll for

the current year.

The intent of the legislature in enacting this section was to provide the taxpayer with current information on the value appearing on the assessment roll so as to

make meaningful the right of appeal to the County Board of Equalization. The law is further intended to give the taxpayer instructions on the procedure to follow in perfecting an appeal to the County Board of Equalization. PTB 68-3 (8-23-68).

RCW 84,40,060

Assessment Upon Receipt of Verified Statement

"Assessment" refers to duty of assessor "Assessment" refers to duty of assessor in listing property, placing his valuation thereon, and entering the same upon his books. Klickitat Warehouse Co. v. Klickitat County, 42 Wash. 299 (1906). Under the antecedent of this and cognate sections, county commissioners have no power to employ experts to locate coal

lands for assessment purposes. Northwest-ern Improvement Co. v. McNeil, 100 Wash. 22 (1918).

Assessment of personal property by copying same from last preceding year's rolls would be illegal and not binding on taxpayer, AGO 4-16-1934,

RCW 84.40.070

Corporate Listing

Partnership is regarded as separate

Partnership is regarded as separate entity from its constituent members. Barnes v. Flummerfelt, 21 Wash. 498 (1900).

Shares of stock of domestic corporation are not assessable to shareholders, since that would constitute double taxation (Ridpath v. Spokane County, 23 Wash. 436 (1900)), and the same rule prohibits the assessment of capital stock of a corporation to the corporation in addition to all its real and personal property, tangible and intangible. Lewiston Water & P. Co. v. Asotin County, 24 Wash. 371 (1901).

Corporate franchise is a species of prop-Corporate franchise is a species of property proper to be considered in assessing corporation (Commercial Electric L. & P. Co. v. Judson, 21 Wash. 49 (1900); Chehalis Poom Co. v. Chehalis County, 24 Wash. 135 (1901); Edison Electric III. Co. v. Spokane County, 22 Wash. 163 (1900)); but it is not assessable eo nomine. Bank of Fairfield v. Spokane County, 173 Wash. 145 (1933)

Property in hands of receiver for defunct corporation is taxable. Spokane County v. Annis, 43 Wash. 655 (1906).

RCW 84.40.080

Listing Omitted Poperty or Improvements

Where assessment of bank shares was adjudged illegal because non-taxable property was included in value thereof, tangible personal property of the bank could not be assessed as omitted property under this section. Home State Bank v. Whatcom County, 169 Wash. 486 (1932).

This statute authorizing assessment of omitted property does not refer to revaluation or reassessment, but simply to assessment of property omitted from prior assessment list. Wood Lbr. Co. v. Whatcom County, 5 Wn. (2d) 63 (1940).

Procedure of county officers in attempting to reassess land for prior years so as to include value of growing timber thereon which had been inadvertently omitted in prior assessments, was unwarranted and no defense in action to recover excess taxes paid. Id.

There is no statute of limitation on right to assess or collect taxes. AGO 1927-28 p. 491.

This section does not limit listing to property omitted for the "previous" year but authorizes listing of property omitted for "any preceding" year, which is unlimited as to time, and any implication to the contrary gathered from Phillips v. Thurston County, 35 Wash. 187 (1904), or Brewer v. Dunning, 122 Wash. 358 (1922), must be considered in light of the fact that taxes involved in those cases were for "previous" year, and the point was not argued or considered. Id.

Lot which was erroneously listed for a number of years is not omitted property within this section. AGO 1931-32 p. 97.

If too small a number of stock running at large on public domain be listed to owner in one year, balance can be listed in any succeeding year when number property within this section. AGO 2-29-1940.

Improvements omitted from land in previous assessments may be back-taxed, but in event of contest, burden on county to show that the particular improvements whatever assessed against the land for the years involved, no further assessments of improvements on such land can be made for the years involved, no further assessments of improvements on such land can be made for the years involved. AGO

can be made for the years involved. ACO 7-19-1940.

Where taxable real property had been omitted from county tax rolls for 1932 and subsequent years, county assessor is authorized to assess such property for each of such omitted years and enter such assessments upon the current (1941) assessment rolls as provided in this section. The resulting tax for such past years, however, is not subject to foreclosure until the taxes assessed for the current year would be foreclosable, in view of RCW 84.64.050 herein, since tax not delinquent until assessed and extended on tax rolls. AGO 3-3-1941.

assessed and extended on tax rolls. AGO 3-3-1941.

Property deed by U.S. in 1931, but deed not recorded until 1943, may be assessed as omitted property for intervening years. AGO 4-18-1944.

When land and timber are in same owners hy, timber is part of realty, and timber values overlooked at time of assessment cannot later be assessed as omitted property. AGO 12-8-1947.

The omission of an improvement in assessing real property may be corrected first by the county assessor under this section, and if not by him, by the county board of equalization pursuant to RCW 84-56.390 and -400. AGO 53-55 No. 87 (7-13-53).

This section contemplates that an "omitted property" assessment made for any past year should be treated in the same manner as any ordinary assessment made for the eurrent year, except that such assessment should be equalized as of the statutory assessment date of the "omitted year," the rate of levy should be that of "omitted year," and the "omitted property" tax should be distributed to the taxing district on the same basis as taxes for the "omitted year." AGO 53-55 No. 239 (4-15-54).

Land inherited by a non-Indian husband from his Indian wife is taxable from her

(4-15-54).
Land inherited by a non-Indian husband from his Indian wife is taxable from her death, and if heretofore omitted from the assessment list, it may now be listed under this section. AGO 57-58 No. 134 (11-20-57). Improvements, being separately assessable, may be back-taxed as omitted prop-

erty under this section, but caution should be exercised under the rule laid down in Hammond Lumber Co. v. Cowlitz County, 84 Wash. 462 (1915), in view of fact that the improvements may have been actually assessed as part of the land itself. TCR 3-3-1936.

the improvements may have been actually assessed as part of the land itself. TCR 3-3-1936.

Prior to the enactment of the proviso which limits back assessment of improvements to three years (1951), it was held that there was no limitation on how far back omitted property might be listed, but that a five year limitation was generally observed in practice. TCR 2-9-1937.

Mill property may be listed as omitted property under this section but the assessor should make sure that the mill was not previously listed in gross with the realty on which it stands. TCR 3-16-1939.

Provisions of RCW 84.56.090 as to tax roll in which tax is entered and distribution of collections control over provisions of this section in case of jeopardy distraint. TCR 10-30-1940.

collections control over provisions of this section in case of jeopardy distraint. TCR 10-30-1940.

An "omitted property" assessment made in 1940 of taxes for any past year should be placed upon assessment list with the other 1940 assessments for collection in 1941, and should be considered and treated in the same manner as an ordinary assessment of the same property made in 1940 as respects application of interest and subjection to distraint or foreclosure. Such "omitted property" assessment, however, should be equalized as of the statutory assessment date of the "omitted year," the rate of levy of the "omitted year," should be applied, and the "omitted year," should be distributed to taxing districts on same basis as taxes based on assessments and levy of the "omitted year." TCR 5-24-1941 (modifying ruling of 10-30-1940). PTB No. 111.

Re advance collection of taxes on outstated property. PTPR No. 112 6-2-1941

No. 111.

Re advance collection of taxes on omitted property. PTB No. 113, 6-8-1941, and No. 114, 7-12-1941.

"Park" area, not assessed since 1929, though not officially dedicated to the county by the owner, should be considered as a common law dedication and should not be placed on assessment roll as "omitted property" at request of owner. TCR 3-15-1943.

Where real property was entirely omitted.

not be placed on assessment roll as "omitted property" at request of owner. TCR 3-15-1943.

Where real property was entirely omitted or only the description of the property was shown on the tax roll and no tax was extended, the property should be assessed and taxed under this section. TCR 3-2-1944.

Where certain land was erroneously included in a reclamation district and foreclosed by the district for assessments, prior general taxes erroneously cancelled should be reinstated; and, for subsequent intervening years, property should be assessed and taxes collected under this section. TCR 4-4-1944.

Where real property has been assessed in one county with respect to an "agreed boundary line" such assessment should stand and any corrective change should be prospective only. TCR 12-22-1947.

When an owner wishes to pay immediately a tax on real property, theretofore assessed as "omitted property," the county April board of equalization may direct that it be placed on the current roll and collected; and if it has been listed on a subsequent roll, this listing may be cancelled. TCR 3-27-1950.

In view of Wood Lumber Co. v. Whatcom County, 5 Wn. (2d) 63 (1940), it is very doubtful that the eourts would sustain an omitted property assessment, made in a later year, of a building on land assessed in prior years, but this is not certain. TCR 4-13-1950.

One-half of a duplex was listed for years on Lot 10 though actually on Lot 9;

in prior years, but this is not certain. TCR 4-13-1950.

One-half of a duplex was listed for years on Lot 10 though actually on Lot 9; taxes had been paid on Lot 9 but not on Lot 10. In such ease authorities have no power to transfer value of improvements to Lot 9 and assess as omitted property for such past years. TCR 7-20-1950.

Omitted taxable property discovered subsequent to December 14th (when assessment list is delivered to County Auditor) should not be added to the eurrent tax roll by the assessor but placed on assessment list for succeeding year. TCR 5-8-1952.

Three year limitation on omitted improvement assessments by 1951 amendment. Burden of proof is on assessor to show that improvement not assessed and

taxed in those years. TCR 3-17-1953.

Failure to tax alleged omitted property must be established by assessment roll itself before taxes for past years can be imposed. Tradewell Stores, Inc. v. Snohomish County, 69 Wn. 2d 352, 418 P2d 466 (1966)

homish County, 69 Wh. 2d 352, 418 P2d 466 (1966).

Before this statute is applicable, property must have been omitted entirely, and the omission must be "evidenced by the assessment rolls." Tradewell Stores, Inc. v. Snohomish County, 69 Wh. 2d 352, 418 P2d 466 (1966) 466 (1966).

- Afonomist County, 69 Wil. 2d 352, 418 F2d 466 (1966).

 Insufficient valuations of realty for prior years set forth erroneously on assessment rolls may not be increased under this statute. Tradewell Stores, Inc. v. Snohomisk County, 69 Wn. 2d 352, 418 F2d 466 (1966).

 (1) A taxpayer's failure to include specific items of taxable personalty on a tax form constitutes omitted or erroneous valuation rather than omitted property for purposes of an attempted reassessment under RCW 84.40.080, where the form sopplied by the county called for listings of the value of classes of personal property rather than individual items, and the taxpayer had submitted a value for the class of personalty involved in the year for which reassessment was sought.

 (2) Personal property is exempt from
- (2) Personal property is exempt from ad valorem property taxes in any year wherein title to it has passed to a taxexempt entity before the date upon which the assessor actually values and assesses the property on an annual basis.
- (3) A manufacturer is not liable for personal property taxes on items merely

possessed by it in a partially completed state for which title has passed to another by reason of progress payments.

- (6) Under RCW 84.40.020 and .210 which requires a taxpayer to list personal property "subject to taxation", a taxpayer is not required list, with an appropriate explanation, property in his possession that is exempt because title is in another.
- (7) Personal property not within a county cannot be brought into the county by the assessor's error and made taxable.
- A tax levied on property not owned by the taxpayer is constructively fraudu-lent per se as to the taxpayer paying the tax under protest, and is recoverable. 5 Wn. App. 515 Star Iron & Steel v. Pierce
- (1) Property which has continuously been listed and valued on an assessor's roll books but improperly exempted from taxation in prior years does not constitute "omitted property" under RCW 84.40.080, which permits an assessor to enter on the tax rolls any property omitted from the assessment list of any preceding year.
- (2) "Assessment List" as used in RCW 84.40.080, the omitted property statute, refers to the principal record of a county assessor, however it may be described, and not the annual certificate made to the board of equalization under RCW 84.40.320 or any other such summary record. 10 Wn. App. 197 Tacoma Goodwill v. Pierce Co.

RCW 84.40.090

Taxing Districts to Be Designated

Provision in this section for stating name and address of taxpayer appears limited to cases where taxpayer owns property

in more than one taxing district. TCR 4-6-1939.

RCW 84.40.100

Map of Districts to Be Furnished by County Commissioners

Where map has not been corrected after enlargement of school district, it was duty of county auditor to make necessary corrections in extending tax. School District v. Board of County Commissioners, 3 Wash. 154 (1801) 154 (1891)

Under this section, county commissioners have implied power to expend money for an aerial survey of the county for the assessor. AGO 51-53 No. 113 (8-31-51).

RCW 84.40.110

Examination Under Oath-Default Listing

If railway agent or warehouseman re-fuses to divulge to county assessor the identity of consignee of stored goods, that officer is authorized under this section to examine either of them under oath and if

they then refuse to give him the desired information the assessor may proceed to assess the property at his own valuation to either party. TCR 2-25-1936.

RCW 84.40.120

Oaths, Who May Administer-Criminal Penalty for Wilful False Listing

Crime under this section would be perjury in second degree, which is not included as a lesser crime in a charge of

perjury in first degree. State v. Wilson, 83 Wash. 419 (1915).

RCW 84.40.160

Manner of Listing Real Estate

Listing in gross of non-contiguous platted Listing in gross of non-contiguous platted lots was held void in Lockwood v. Roys, 11 Wash. 697 (1895), but statute then required listing "according to smallest legal subdivision." and in any event, helding was materially weakend by decisions in Pacific County ex rel. Lockwood v. Ellis, 12 Wash. 108 (1895) (which sustained assessment in gross of farm lands) and Eureka D. G. Mining Co. v. Ferry County, 28 Wash. 250 (1902) (sustaining assessment of group of mining claims as a consolidated claim).

Cf. Finch v. Grays Harbor County, 121 Wash. 486 (1922).

Under early law listing in name of owner was jurisdictional, but since 1890, failure to mention name of the owner or to assess to unknown owner, is not a fatal defect (Coolidge v. Pierce County, 28 Wash. 95 (1902)); nor is assessment in wrong name void. Woodward v. Taylor, 33 Wash. 1 (1903).

In listing, land must be described with particularity sufficient to afford owner

means of identifying the property and not to mislead him. Eureka D. G. Mining Co. v. Ferry County, 28 Wash. 250 (1902).

A building situated on three lots cannot be listed and assessed upon one lot only on assessor's books. Milton v. Welts, 29 Wash. 106 (1902).

106 (1902).

Tax proceedings are in rem and land may be assessed to unknown owner. Williams v. Pittock, 35 Wash. 271 (1904); Shipley v. Gaffner, 48 Wash. 169 (1908). But see, Jackson v. Bateman, 96 Wash. 329 (1917), where name of owner was known and error in transcribing it occurred in certification to treasurer, which it was held could not divest owner of title upon sale.

held could not divest owner of title upon sale.

Use of "tax number" in other than metes and bounds description sustained as basis of notice of sale since, though technically incomplete, it directed owner's attention to particular property of which he owned one-half. National Bank of Commerce v. Davies, 112 Wash. 106 (1920).

Description by abbreviations unfamiliar to conveyancing held insufficient where oral testimony would be required to determine what was meant. McMurren v. Miller, 158 Wash. 284 (1930).

Under this section and RCW 84.44.010 and .090 herein, county assessor without power to value real and personal property of an intercounty utility company by taking county's proportion of lump sum valuation of such company's intercounty operating unit, in view of assessor's inability to value property outside his county, and the duty to list real property according to legal subdivisions. Pac. Tel. & Tel. Co. v. Wooster, 178 Wash. 180 (1934).

A description contained in tax deed held not sufficiently definite and certain to satisfy this section. Ainslie v. Moss, 191 Wash. 625, 631 (1937).

A tax foreclosure is a proceeding in rem and a description of property by reference to a unrecorded plat in such a proceeding

Requirements in forecrosure descriptions discussed. Centralia v. Miller, 31 Wn. (2d) 417 (1948).

Listing by block, where it is owned by one person, sustained, providing total number of lots is shown together with value per lot. AGO 1927-28 p. 958.

After institution of tax foreclosure suit, owner not entitled to have treasurer divide the tract taxed and apportion tax and costs so taxpayer can redeem part of it, but tracts separately taxed may be separately redeemed. AGO 1-19-1938.

Separate listing suggested where lots within block are separately owned, where property is non-contiguous though owned by same individual and where values of lots within block are wholly disproportionate. Id. To avoid confusion in tax lot numbers, date of establishment of each tax lot should be indicated on assessor's plat, and subdivisions of an existing tax

lot should be given sub-numbers. Thus, later subdivisions of "Tax Lot 10" should be numbered "Tax Lot 10-A," "Tax Lot 10-B," etc. AGO 9-29-1938.

Complete description of each tract taxed should be kept in assessor's plat book, and it should not be necessary to consult any instrument in auditor's office to identify description. But such complete description need not be kept in treasurer's office. Assessor's plat book need not be made new each year, but previous book may be supplemented from year to year. AGO 2-23-1940.

A county assessor may use metes and bounds description from an unrecorded plat if he believes it accurate. AGO 12-1-1941; PTB No. 119, 12-6-1941.

Naplier v. Runkel case discussed and conclusions reached. (1) Case does not hold that underlying assessments are affected and therefore they could be foreclosed in new proceedings with sufficient description of property; (2) Assessments referring to unrecorded plat technically faulty but enforceable against a taxpayer who has not been misled; (3) In foreclosing tax liens upon property improperly described the original description must be used in the notice but a legally sufficient description should be added thereto. AGO 4-30-1942; PTB No. 125, 5-5-1942.

Tax number provided by this section is sufficient legal description of the property for purposes of protesting tax payments in accordance with RCW 84.68.020. AGO 55-57 No. 198 (2-6-56).

Tax foreclosed property held by a county, though exempt, should be listed on real property tax roll for the purpose of applying fire patrol assessments. TCR 9-28-1943.

Description by metes and bounds, following lines of an unrecorded plat thems.

Description by metes and bounds, following lines of an unrecorded plat, though covering land also included in a recorded plat, may be given a Tax No., etc., as provided in this section. TCR 12-9-1943.

linquency or tax foreclosure proceedings.

When a Tax No......has been assigned as provided in this section, the corresponding metes and bounds description need not be carried on tax rolls. TCR 1-20-1944.

Words "less coal and mineral rights" or better still "less mineral rights," appearing on the tax roll, seem generally sufficient to embrace all metalliferous deposits and also coal, oil, gas, etc.; but reservation should be sufficiently definite to preclude any doubt as to what is reserved. TCR 9-9-1944.

When a street has been vacated and a portion thereof has reverted to the adjoining land, such land should be assessed by description followed by the words: "and vacated street adjoining" or similar language. TCR 3-13-1947.

Discussion as to streets in unrecorded plats, with reference to dedications, easements, vacations, and listing on tax rolls. TCR 12-13-1948.

Reforestation land in one ownership and listed in 40 acre tracts with little probability of separate sale may be merged and carried on tax roll as half sections or full sections. TCR 1-4-1949.

RCW 84.40.170

Plat of Irregular Subdivided Tracts-Notice to Owners-Surveys

It is the mandatory duty of county commissioners to comply with this section if owner neglects or refuses to have land surveyed or platted. Dutles prescribed do not necessarily devolve upon county engineer but may be imposed upon him by commissioners. AGO 12-1-1941; PTB No. 119, 12-6-1941.

Plats and field notes must be filed and recorded in office of county auditor, but as a matter of practice no fee is chargeable therefor. TCR 5-11-1937.

As a protection against possible subsequent challenge of legality of assessments, each assessor should satisfy himself that

law has been fully complied with as to previously filed "assessor's plat" and take steps necessary to perfect the record. Such

steps necessary to perfect the record. Such plats should conform, as nearly as possible, to the form and earry the same certificates, etc., as plats filed by private parties. PTB No. 42, 3-5-1940.

An assessor's plat serves the sole purpose of furnishing an additional simple mode of providing a legal description of property. The assessor is not free to design a plat calling for the dedication of streets, alleys or parks. Only the comer can dedicate land to such public use. AGO 3-17-1942; PTB No. 121, 3-20-1942.

RCW 84.40.185

Individuals, Corporations, Associations, Partnerships, Trusts or Estates Required to List Personalty

It is immaterial who owns the title to personal property, since the tax is against the res and assessor may pursue the specific property for the tax. Lewis Construction Co. v. King County, 60 Wash. 694 (1910).

Personal property is assessable to the

owner or the person having apparent legal title coupled with possession and assessor is not required to go behind the records and search out unrecorded transfers. Sloan Shipyards v. Thurston County, 111 Wash. 361 (1920).

RCW 84.40.190

Statement of Personalty to be Delivered to Assessor— Signatures-Liability

Partnership and individual members are separate taxing entities. Barnes v. Flummerfelt, 21 Wash. 498 (1900).

Shares of domestic corporation not taxable to shareholder. $Ridpath\ v.\ Spokane\ County,\ 23\ Wash,\ 436\ (1900).$

RCW 84.40.200

Listing of Personalty On Failure to Obtain Statement-Statement of Valuation to Person Assessed or Listing

In all cases of the assessment of personal property, a copy of the assessor's detail and assessment list should be furnished by

manual delivery or otherwise, either to the owner or to the person listing the property for taxation. TCR 8-23-1939.

RCW 84.40.210

Personalty of Manufacturer-"Manufacturer" Defined

Under this section machinery is assessable as personalty regardless of fact that it was attached to the real estate, since the only exception is as to "such fixtures as have been considered as a part of any parcel of real property." Columbia River Door Co. v. Cowlitz County, 125 Wash. 603 (1923).

This section does not limit the property of a manufacturer which is taxable, and personal property not actually used in manufacturing, such as supplies and repair parts, is also taxable. AGO 57-58 No. 206 (6-25-58).

RCW 84.40.220

Merchant's Personalty Held for Sale-Consignment From Out of State-Nursery Stock Assessable as Growing Crops

Under this section, only the assessor of the county where merchandising is actually carried on, and where the property is located, can demand the listing thereof. AGO 1935-36, p. 174.

Consignor, if true owner, can be held for

the tax on consigned merchandise under this section, even though legislature required its listing by the consignee. *Id.*Question of title is immaterial under this section, for it specifically applies to goods received on consignment. TCR 5-17-1935.

RCW 84.40.230

Contracts to Purchase Public Land

Real estate owned by the United States in Minnesota was sold to a private party under contract of sale giving purchaser possession but retaining legal title in U. S. until balance of installments of purchase price were paid. While much of the purchase price remained unpaid, the authorities taxed the property as "realty subject to fee title remaining in the United States." The tax was based upon the full value of the property without deduction because of the interest the U. S. retained. The United States Supreme Court held that, as so assessed, since the United States could not be divested of its title, the tax was not invalidated by the inclusion of the interest of the U. S. in the valuation, as its interest was not of a beneficial nature and was retained for security purposes only. S. R. A. v. Minnesota, decided by the U. S. Supreme Court, March 25, 1946, 327 U. S. 558.

Under prior law, this section did not include contracts of sale by irrigation districts, since the latter were not "municipalities" (citing Columbia Irr. Dist. v. Benton Conc., 149 Wash. 243 (1923); Outlook Irr. Dist. v. Fels, 176 Wash. 211 (1934)). Following sale on contract, the land itself is subject to taxation the same as any privately owned property. AGO 1-22-1941.

Under 1899 Law, county could not foreclose state owned land being sold on con-

tract and sale by county to individuals pursuant to such foreclosure were void; limitations of right of action to defeat tax titles discussed. Salle v. Bruce Canning Co. et al., etc., 38 Wn. (2d) 737 (1951).

Term "local assessments" as used in 1941 amendment of this section includes diking and drainage improvement district assessments. AGO 4-23-1941.

Installments of such assessments due prior to resale of tax foreclosed lands are paid out of proceeds of sale. Installments becoming due after such resale are assumed and payable by purchaser whether sale is for cash or on installments, and must be paid before deed is issued. Id.

Contract purchaser must pay, before he can obtain his deed all local assessment in-

Contract purchaser must pay, before he can obtain his deed all local assessment installments which have become due at the time deed is delivered; installments not yet due would remain a lien against the property. AGO 10-29-1941.

Contract purchaser of land is liable for full fire patrol assessment, which must be paid before deed is issued. AGO 7-2-1946. Improvements on publicly owned land being sold on contract, whether constructed before or after date of contract, are to be assessed as real property; but this does not apply in the case of a "settler" under RCW 84.40.250 herein nor to improvements on public lands not being sold on contract,

which improvements are to be assessed as personal property. AGO 6-24-1947; PTB No. 167, 8-21-1947.

This section, as amended in 1947, applies whether the contract was entered into under this or prior law and whether the property is owned in proprietary or governmental capacity. AGO 12-1-1947.

Real property being purchased on contract by a municipal corporation from a private individual should continue to be assessed until title passes. AGO 5-6-1952.

Under this section, as amended in 1947, all personal property taxes against the contract must be fully paid before issuance of deed, but not real property taxes against the land. TCR 3-2-1949.

To summarize present law on assessment of federal timber and/or contract interests therein: The timber itself is not taxable until title passes to the taxable party under the terms of the purchase agreement. See Skate Creek Lumber Company, 46 Wn. (2d) 160 (1955); and AGO 1923-4, p. 33. On the other hand, contract interest of private parties in such exempt imber is taxable. PTB No. 222 (1-13-53) containing AGO 12-2-52, PTB No. 225 (7-13-53) containing AGO 5-5-53, and AGO 53-55 No. 29 (4-30-53). Such contracts must have value in themselves in order to be taxable, however, and the principles contained in PTB No. 175 (6-16-48) for assessing leasehold interests are valid here.

RCW 84.40.250

Improvements on Public Lands Assessed as Personalty Until Final Proof and Certificate

Under earlier act, it was held that improvements on state tidelands held under executory contract of sale were taxable as part of the realty. Grays Harbor Co. v. Chehalis County, 23 Wash. 369 (1900). But see Percival v. Thurston County, 14 Wash. 586 (1896).

Homestead held taxable after issuance of

receiver's certificate, notwithstanding filing of adverse proceeding against entry and final proof (Haumasser v. Chehalis County, 76 Wash. 570 (1913)), and notwithstanding certificate was cancelled pending appeal to commissioner of general land office, who eventually directed patent to issue. Flood v. Virnig, 79 Wash. 417 (1914).

RCW 84.40.315

Federal Agencies and Property Taxable When Federal Law Permits

Real property deeded by mortgagor to the Veteran's Administration in lieu of foreclosure action remains subject to state and county ad valorem taxes. AGO 55-57 No. 351 (12-17-56).

Personal property acquired by FHA foreclosure, located on Federal real property held under separate title, is taxable. AGO 57-58 No. 189 (5-7-58).

RCW 84.40.320

Detail and Assessment Lists to Board of Equalization

Assessor cannot change assessment after filing of lists with clerk of the board of equalization. Lewis v. Bishop, 19 Wash. 312 (1898).

Taxpayer should be given opportunity to examine tax-roll if he so desires prior to

its being turned over to the board of equalization. TCR 1-28-1936.

Assessor without jurisdiction to change assessment of personal property included in assessment list filed with county board of equalization at its July session. TCR 10-30-1940.

Chapter 84.41

REVALUATION OF PROPERTY

RCW 84.41.030

First Program, Dates-Continuous Thereafter-Revaluation Schedule

Cyclical revaluation, without more, does not amount to intentional discrimination or constructive fraud; is not arbitrary and capricious or result in grossly unequal valuations, and does not deprive taxpayers of any substantial rights. Thus, constitutional standards of equality and uniformity are not violated by cyclical revaluations. Carkonen, et al., v. Williams, et al., 76 W.D.2d 786, 457 P.2d —— (1969).

- (1) A county's power to list, appraise, and assess all taxable property within the county depends solely on legislative acts; the county authorities are compelled to follow the conditions and limitations imposed on the exercise of these functions.
- posed on the exercise of these functions.

 (2) When a cyclical program of revaluation of real property is undertaken in an attempt to comply with the mandate of RCW 84.41.030, which requires counties to systematically revalue over each 4 year period, a substantially equal amount of taxable property must be revalued in each
- year of the cyclical program in order to comply with equal protection requirements of the state and federal constitutions and the uniformity of taxation clauses of the state constitution. A program that results in the revaluing and placing on the tax rolls only 6 percent of the property in the first year, leaving 94 per cent for the last 3 years of the cyclical period, is inheritently arbitrary and capricious and invalid.
- (3) Where a 4-year cyclical program for revaluation of property is invalid because a disproportionately small portion of tax parcels are revalued and placed on the county tax riols in the first year, the constitutional deficiency is not obviated by the fact that the program can be revised to include revaluation of the rest and overwhelming majority of the taxable property over the remaining 3 years of the cyclical program. 79 Wn.2d 755: Fred H. Dore v. George Kinnear

RCW 84.41.040

Physical Inspection of Property

This section requires physical inspection of each item of real property whenever revalued (dictum). Carkonen, et al. v Williams, et al., 76 W.D.2d 786, 457 P.2d

(1) Under RCW 84.41.040, it is necessary that, prior to changing the "true and fair

value" of real property for purposes of taxation, a county assessor make a physical inspection of the subject property.

(2) There is not requirement in the state constitution with respect to the physical inspection of taxable real property prior to reevaluation for tax purposes. AGO 1969 No. 15 9-19-69

RCW 84.41.050

Budget, Levy, to Provide Funds

If the cost of the revaluation required by this chapter exceeds the original appropriation, the county commissioners may

declare an emergency. AGO 57-53 No. 78 (6-3-57).

RCW 84.41.090

Valuation Standards—Tax Commission Rules, Regulations, Publications

Power of Tax Commission construed. AGO 57-58 No. 2 (1-8-57). Order of tax commission which directed

real property to be reassessed at ratio of 20 percent of its true and fair value disregarded mandate of Const. Art. VII § 2 (Amendment 17) and provisions of RCWA

84.40.030 and this statute requiring assessed value of all property to be 50 percent of true and fair value; tax commission acted beyond its authority in entering order and order was, therefore, void. State ex rel. Barlow v. Kinnear, 70 Wn. 2d 482, 423 P2d 037 (1967) 937 (1967).

Chapter 84.44

TAXABLE SITUS

Although the provisions of this chapter seem to establish the general rule that personalty is to be taxed at its actual situs, rather than at the domicile of the owner, correct determination of situs is often as much a matter of judicial construction as of physical location. While the rules established by the Legislature apply generally to intrastate property, the powers of State Legislature with reference to interstate property is limited by the Federal Constitution, laws, and decisions. Since the annotations to the sections in this chapter refer only to situations arising in this state, their coverage of the important question of situs of personalty used in interstate commerce may be inadequate, and the assessor may find it necessary to refer specific questions to his prosecuting attorney or the Department of Revenue.

RCW 84.44.010

Situs of Personalty Generally-Personalty of Merchant or Manufacturer

Property within the state which is actually in transit on assessment date is taxable at the place of its destination, while property not in transit is taxable at its situs. State Trust Co. v. Chehalis County, 79 Fed. 282 (1897); AGO 1929-30 pp. 179, 192. Cf. AGO 1933-34 p. 97.

Under this section and RCW 84.44.090 and RCW 84.40.160, county assessor without power to value property of an intercounty utility by taking county's proportion of lump sum valuation of owning company's intercounty operating unit, in view of assessor's inability to value property outside his county, and the duty to list real property according to legal subdivisions. Pac. Tel. & Tel. Co. v. Wooster, 178 Wash. 180 (1934).

A leasehold interest in real estate, for a term less than the life of the holder is immovable tangible personal property, having its situs in the state where the land to which it relates is located, hence lease on lands in another state, owned by resident of this state, not subject to inheritance tax in this state. In re Barclay's Estate, 1 Wn. (2d) 82 (1939).

Shipment of automobiles which reached destination before assessment date but was

destination before assessment date but was

held on board cars through delay in unloading for which consignee paid demurage is taxable at destination, AGO 1929-30 p. 179. The same rule was applied where shipment arrived before assessment date but bill of lading did not come through and cars were not unloaded until two days thereafter. AGO 1913-14 p. 61.

Goods brought in from Philippines prior to independence in 1946 and held by original consignee in original packages of importation are nevertheless taxable because they are not "imports" as used in federal constitution prohibiting states from taxing imports. AGO 1913-14 p. 113; TCR 4-8-1936. But see also AGO 5-19-36 and AGO 8-7-36.

Grain stored in warehouse is taxable where actually situated on March 1st (now January 1st). AGO 1923-24 p. 239.

Logs in water at Olympia on assessment date preliminary to rafting and booming incident to towage to mill at Tacoma held to be in transit, for reason that temporary interruption at Olympia was in furtherance of transportation and logs did not acquire local situs; hence logs were not assessable in Thurston County. AGO 1929-30 p. 192.

Personal property is assessable in the

county where actually located on the assessment date. AGO 1935-36 p. 174.

County has right to levy and collect tax on personal property owned by white persons living or doing business upon Indian reservation. AGO 5-2-1942.

Goods in transit to this state from another state are assessable if on assessment date they have come to rest and the fact that they may be in original packages on assessment date is immaterial. TCR 2-25-1936.

Goods from foreign countries are imports in strict sense and do not become taxable until removed from original packages of importation and/or sold or exposed for

importation and/or sold or exposed for sale. Id.

Goods in transit from one point to another in the state on assessment date are assessable at destination. Id.

Grain is assessable where it is located on the assessment date. TCR 4-14-1936.

Leasehold, whether classified as real or personal property is taxable at the physical stitus of the leased property. TCR 6-28-

cal situs of the leased property. TCR 6-28-1937.

cal situs of the leased property. TCR 6-28-1937.

Cattle coming in from Canada for feeding and fattening are taxable in this state if here on assessment date even though they are under bond for payment of duty. TCR 1-17-1933, 2-18-1938.

Property awaiting transportation from one county to another on assessment date is taxable at its situs, but if actually in transit on that date is taxable at destination. TCR 2-16-1938, 2-7-1939.

Beer kegs owned by Washington brewery are taxable at situs of the brewery are taxable at situs of the brewery are taxable at situs of the breweries should be assessed and taxed at point where they are physically situate on the assessment date. TCR 9-26-1939.

Domicile of the owner is presumptively the taxable situs of a privately owned airplane, and the latter is assessable in another county only in case such plane has there acquired a taxable situs by reason of being kept or stored there customarily, or operated from such county. TCR 4-17-1940; but now see Aircraft Excise Law herein.

Plywood in warehouse awaiting process of bundling is taxable until actually delivered to exporting carrier for foreign shipments. TCR 1-26-1943.

In view of this section, goods of a merchant domiciled in one county, and exhibited and offered for sale for a few days in another county, do not acquire taxable situs in the latter county. TCR 10-22-1945.

Merchandise owned by a merchant or manufacturer, stored for a substantial time in another county, though such storage is

in another county, though such storage is not customary, is taxable where stored rather than in the county where the main business of the owner is carried on. TCR 3-18-1947.

3-18-1947.
Privately owned airplanes, if kept customarily and for a considerable period of time in a taxing district other than that in which the owner resides, are taxable where so kcpt. 'FCR 4-10-1947; but now see Aircraft Excise Law herein.
Cattle which a deposit was made by a Snohomish County buyer on December 26, 1946, with final payment "a few days later" to a Kittitas County seller, were located in and were properly assessed in Kittitas County as of January 1, 1947, in the name of the Snohomish County buyer. TCR 10-11-1948.
Quantum of ownership between spouses,

the name of the Snohomish County buyer. TCR 10-11-1948.

Quantum of ownership between spouses, regardless of their moiety, does not affect its taxability if the property is on Indian reservation exclusively kept there during the taxable period and if it is under management, control, and ownership of tribal Indian with authority of tribe or under ownership of tribe; and, under such circumstances, taxable event on which tax is levied has not occurred within taxable confines of particular county. Makah Indian Tribe v. Clallam County (1968) 73 W.D.2d 683, 440 P.2d 442.

Personal property situated in the state of Washington is not exempt from taxation by reason of the fact that it is owned by the Annette Island Canning Company which company is owned and operated by the Metlakatla Indian Community of Alaska. AGO 61-62 No. 172 10-1-62

RCW 84.44.030

Lumber and Sawlogs

Logs taxable at physical situs. AGO 1925-26 p. 35.
Logs purchased in November, 1939, by corporation with principal place of business in Pierce county and kept in fresh water in Cowlitz county until needed by

owner at its plant in Tacoma, to which they were shipped on February 19, 1940, were not in actual or constructive transit on January 1, 1940, and were (under 1939 act) assessable in Cowlitz and not in Pierce county. TCR 6-13-1940.

RCW 84.44.050

Personalty of Automobile Transportation Companies-Vessels, Boats and Small Craft

Evidence held insufficient to show that vessels plying between the United States and the Orient had acquired actual taxable situs in Washington. The evidence disclosed in part that vessels in question were owned by a Nevada corporation whose officers and directors, and owners of a majority of its stock, resided at Tacoma; that such vessels were engaged exclusively in foreign commerce between San Francisco and ports on Puget Sound and those in the orient and the Philippines, and that vessels had been registered as having Tacoma as their home port. Tacoma Oriental S. S. Co. v. Tallant (D. C. Wash.), 51 Fed. (2d) 359 (1931).

v. Tallant (D. C. Wash.), 51 Fed. (2d) 359 (1931).

A yacht owned by a citizen of a foreign country and moored in Washington for several years was protected against Washington taxation, under the general rule that the situs for the taxation of a vessel

is the domicile of the owner, when it appeared that the original intention was for a temporary stay which became protracted when the yacht was "frozen" at its location by circumstances of war; but after the yacht was free to move, had the owner so desired, but did not do so, the yacht became taxable in Washington. Taxable situs discussed: of vessels and other personal property owned by non-Washington persons, as depending upon the duration and circumstances of its location in Washington. Guinness v. King County, 32 Wn. (2d) 503 (1949).

Dredge owned by Oregon company and registered in Oregon, but on assessment date, working in Cowlitz county on Columbia river in making diking repairs is subject to assessment and taxation in Cowlitz county. AGO 7-17-1936.

RCW 84.44.060

Personalty Connected With Farm When Owner Doesn't Reside Thereon-Certain Agricultural Property Exempt

The word "farm" is used in generic sense and therefore includes a ranch of grazing land used exclusively for sheep raising;

sheep being taxable in county where ranch is located. Porter v. Yakima County, 77 Wash. 299 (1914).

Wheat stored in a warehouse for purpose of sale is not "connected with the farm" on which it was grown, and is therefore taxable in the district where warehouse is located. Uniontown v. Klemgard, 129 Wash.

144 (1924).

Migratory, band of short tayable in

144 (1924).

Migratory band of sheep taxable in county where owner resides. AGO 1907-08 p. 224. This only applies, however, if sheep are not connected with a farm, for if so connected they should be assessed in county where farm is located. AGO 1915-16 p. 267. (First opinion is now obsolete in view of substitution of rule of situs for domicil; and see next section).

Alfalfa seed is exempt from property

Alfalfa seed is exempt from property taxes otherwise applicable if owned by the farmer-producer on the first day of Janu-

ary following harvesting and this exemption applies whether or not the seed was grown in another state and shipped into Washington for storage. AGO 63-64 No. 31 (6-17-63).

Wheat stored in city warehouse is taxable at situs, but if in ownership of original producer is exempt from taxation for first year after harvesting, TCR 4-1-1938. Seed peas in the hands of a seed company on the first day of January are exempt from taxation where the seed peas are grown and harvested during the preceding year by a farmer pursuant to a joint venture or bailment contract with the seed company. The seed company was the "original producer." AGO 65-66 No. 27 (7-1-65).

RCW 84.44.070

Migratory Stock

This act held constitutional. Wright v. Stinson, 16 Wash. 368 (1897). Cf. Nathan v. Spokane County, 35 Wash. 26 (1904). Under this act taxes become due immediately upon the assessment being made by

the assessor, purpose being to enforce the collection of taxes upon the stock before it can be driven out of the county. Klickitat Warehouse Co. v. Klickitat County, 42 Wash. 299 (1906).

RCW 84.44.090

Disputes Over Situs to Be Determined By Tax Commission

Under this section and RCW 84.44.010 and RCW 84.40.160 herein, county assessor without power to value property of an intercounty utility by taking county's proportion of lump sum valuation of owning company's intercounty operating unit, in view of assessor's inability to value prop-

erty outside his county, and the duty to list real property according to legal sub-divisions. Pac. Tel. & Tel. Co. v. Wooster, 178 Wash. 180 (1934). Determination held not binding upon ex-cluded county, if it wishes to contest. AGO 1903-04 p. 223.

RCW 84.48.010

County Board of Equalization—Formation—Per Diem—Meetings—Duties— Records—Corrections of Rolls—Extending Taxes—Change in Valuation, Release or Commutation of Taxes by County Commissioners Prohibited

Mere difference of opinion between board of equalization and taxpayer is not sufficient to charge board with fraud in fixing valuation and board may act on its own judgment and fix valuation in excess of what the only evidence before it indicated. Olympia Water Works v. Gelbach, 16 Wash. 482 (1897).

Board of equalization is tribunal created to determine and equalize values, and it is only when it acts arbitrarily or fraudulently that courts of equity will intervene. Doty Lumber & Shingle Co. v. Lewis County, 60 Wash. 428 (1910).

County commissioners have no power to employ experts for purpose of locating coal lands for assessment purposes, notwithstanding fact that, with other officers, they also act as board of equalization; for the reason that as such latter board they act as wholly independent body with no power to subpoena witnesses or gather testimony at expense of county. Northwestern Imp. Co. v. McNeil, 100 Wash. 22 (1913). (This decision seems on the facts to reverse Doty Lumber & Shingle Co. v. Lewis County, Reduction in valuation can be made by county board of equalization without taxpayer first applying to county assessor. Stimson Timber Co. v. Mason County, 112 Wash. 603 (1920).

There being no appeal from action of board of equalization, writ of review lies. State ex rel. Dunbar v. Board of Equalization, 140 Wash. 433 (1926); Lewis v. Bishop, 19 Wash. 312 (1898); Olympia Water Works v. Thurston County, 14 Wash. 268 (1896). Courts may be resorted to without first appealing to county board of equalization. Yakima Valley Bank & Trust Co. v. Yak-

ima County, 149 Wash. 552 (1928); Whatcom County v. Fairhaven Land Co., 7 Wash.

ima County, 149 Wash. 552 (1928); Whatcom County v. Fairhaven Land Co., 7 Wash. 101 (1893).

Taxing method and procedure under this and other sections explained in distiguishing state levy for a current year from the carry-over of delinquent taxes from the seventh preceding year as required by RCW 84.48.10 herein. Greb v. King County, 127 Wash. 587 (1936).

Under section as it stood prior to 1939 amendment, it was held that county board of equalization could not reconvene or be reconvened by tax commission, to consider or alter assessment of property within the county after its adjournment. State ex rel. Yakima Amusement Company v. Yakima County, 192 Wash. 179 (1937).

An increase by a county board of equalization of the value of personal property listed upon an assessment roll presented to the board by the county assessor is void for want of proper notice, where five-days notice of such increase is not given to the taxpayer, as required by RCW 84.48.020 (3) (now 84.48.010). Schneidmiller and Faires v. Farr, 56 Wn. 2d (1960).

Where statute does not prescribe in terms the mode and manner of giving notice, personal service is required, and therefore, notice by mail of proposed increase in valuation under this section held insufficient to confer jurisdiction. Weyerhaeuser Timber Co. v. Pierce County, 133 Wash. 355 (1925). The court, by dicta, indicates that service by mail may be sufficient if it complies with requirements of the practice act, which authorizes such form of service only if parties reside at different places between which there is regular communication by

mail and if the time of service is double that required in case of personal service. This seems to have been expressly held in earlier case of Lewis v. Bishop, 19 Wash. 312, 318 (1898).

Board of equalization must equalize values as of assessment date and not as of date it convenes. Ammon v. Benton County, 141 Wash. 350 (1926).

In view of this section, it may not be contended that prosecuting attorney has power to release or commute taxes due the county, and any attempt by him to do so, as by entering an oral disclaimer in eminent domain proceeding, has no valid or legal effect. Pacific Nat. Bank v. Bremerton Bridge Co., 2 Wn. (2d) 52 (1939).

Board of equalization does not have continuing existence and upon adjournment its powers over the subject matter are definitely at an end. AGO 1927-28 p. 1011. It is limited to consideration of the current assessment. Id. Cf. AGO 1915-16 p. 134.

rent assessment. Id. Cf. AGO 1913-10 p. 134.

Under former law, two weeks' limitation upon time of sitting held directory and not mandatory. AGO 11-20-1933.

Township committee of three eligible to sit as members of county board of equalization. AGO 7-1-1941.

Tax commission has power, in view of 1939 act (RCW 84.08.060) to reconvene any county board of equalization at any time to enable it to act for any of the purposes specified in the statute. AGO 8-3-1944.

When day of convening falls on a holiday, board may delay convening until following day. AGO 6-18-1948.

The three members of the county board the

Towing day. AGO 6-18-1948. The three members of the county board of equalization appointed from cities of the first or second class within the county shall be paid \$5.00 for each day of attendance of board meeting from the county current expense fund. AGO 53-55 No. 282 (7-9-54).

be paid \$5.00 for each day of attendance of board meeting from the county current expense fund. AGO 53-55 No. 282 (7-9-54).

In view of this section, county commissioners cannot refund tax, even though illegal, without an order of court. AGO 1921-22 p. 404; 1923-24 p. 104; 1927-28 p. 1011. Nor can they, without such order, compromise a tax by remitting accrued interest. AGO 1925-26 p. 89. Cf. Byram v. Thurston County, 141 Wash. 28 (1926).

Board of equalization cannot order blanket or horizontal reduction or increase for the reason that it must fix value on each tract of land involved. State ex rel. Milwaukee Land Co. v. Taylor, 171 Wash. 35 (1933). Cf. AGO 1921-22 p. 128; AGO 6-16-1932; 7-14-1931.

County commissioners, as such, or as a county board of equalization, have no authority to remit interest on delinquent taxes. AGO 1943-44 p. 95.

Service of notice of proposed increase of assessment must be made on actual owner or his agent—actual ownership to be determined, first, by determination of record owner, and also, if property is occupied, by questioning occupant, by owner's "agent" is meant person or corporation charged with power and duty of caring for property and paying taxes thereon. Mistake in determining actual ownership or authority of agent invalidates attempted increase. Validity of notice by mail to proper party living in town other than county seat, extremely doubtful. If service by mail, notice must fix date certain for appearance of owner or agent, and at least 10 days must elapse between date of mailing, and date of hearing fixed. If owner unknown or cannot be located, board powerless to increase assessment, since substituted service not contemplated. Notice must set forth legal description of property involved. (Form of notice suggested.) AGO 1937-38 p. 104.

In view of this section, the county commissioners have no authority to waive eolection of the 10-mill road district levy in an area intended for incorporation despite the fact that the AEC will also collect the equivalent of a city lev

equalization after expiration of two-week period during which it is allowed to sit, or after final adjournment at earlier date of its own motion is void and of no legal effect. Petitions presented to, but not acted on by, county board during such period are deemed denied as of date when legal term of board ended, and ten-day time limit for taking appeals from such denial, begins to run from that date. TCR 8-14-1940.

Requirement of assessment and equalization of real and personal property as of assessment date is not affected by damage or destruction by flood later in the year and no state or county officer or board can grant relief. TCR 7-14-1948.

Boards of equalization need not convene on a legal holiday but on the first business day thereafter. County commissioners may convene the board in absence of city members. TCR 6-28-1949.

convene the board in absence of city members. TCR 6-28-1949.

The Board of Tax Appeals has no jurisdiction to consider a claim for tax exemption on an appeal from a July County Board of Equalization. Pursuant to this section, the County Board is authorized to determine questions of valuation on personal property, not questions of exemption from taxation. BTA No. 27 (1-25-68).

State equalization of property tax assessments at fifty percent. 43 WLR856.

The Department of Revenue under this section and RCW 84.08.060 may order a county board of equalization to reconvene at any time after adjournment for the purpose of performing any duty it might lawfully have performed at one of its previous regular meetings, including meetings of prior years, with the object of correcting an erroneous personal property tax assessment ratio. Boeing Co. v. King County, 75 WD 2d 170 (1969).

Under this section and RCW 84.08.060, the Department of Payarnay and conditions.

WD 2d 170 (1969).

Under this section and RCW 84.08.060, the Department of Revenue may order a county board of equalization to reconvene at any time for the purpose of performing any duty it might have performed at any of its previous regular meetings, including the purpose of correcting any errors the county board has made in the valuation of real property in the preceding year. Olympia Brewing Co. v. Thurston County, 75 WD 2d 190 (1969).

WD 2d 190 (1969).

RCW 84-48.010, in requiring county boards of equalization convened pursuant thereto to meet in open session, requires that all sessions of a county board of equalization which have been convened pursuant to this statute be open to attendance by the public except where the county assessor proposes to offer in evidence information which he has obtained under RCW 84.48.340; where such evidence is offered, the board's session must be closed to the public unless the taxpayer against whom the evidence is offered accedes to the opening of the session to the public, and thereby waives his right to confidentiality. AGO 1971 No. 37 11-29-71 A voluntary appearance by a taxpayer

confidentiality. AGO 1971 No. 37 11-29-71
A voluntary appearance by a taxpayer before a county board of equalization, when made pursuant to RCW 84.48.010 for the sole purpose of seeking a reduction in the assessed valuation of a certain parcel of real property, does not give the board jurisdiction to increase the valuation of the subject property without advance notice. AGO 1973 No. 16 7-17-73
Disparities and inequities in roal estates

vance notice. AGO 1973 No. 16 7-17-73
Disparities and inequities in real estate taxes, which are temporarily compatible with constitutional equality and uniformity requirements during the four-year cyclical revaluation program, may amount to a one hundred per cent difference on identical property of equal value when the disparity results not from arbitrary or intentional discrimination, but from the orderly implementation of a regular revaluation program. 83 Wn.2d 153, Morrison v. Rutherford

(1) Prior to seeking judicial review of an

- (1) Prior to seeking judicial review of an administrative action, a party must exhaust all adequate administrative remedies which are available to him.
- which are available to him.

 (2) A complaint that a county assessor failed to classify certain lands as forest lands under RCW 84.33.020 is, in effect, a complaint of overassessment and must be presented to the county board of equalization prior to seeking court review. 83 Wn.2d 378, Wright v. Woodard.

The Department of Revenue under RCW 84.48.010 and 84.48.060 may order a county board of equalization to reconvene at any

time after adjournment for the purpose of performing any duty it might lawfully have performed at one of its previous regular meetings, including meetings of prior years, with the object of correcting an erroneous personal property tax assessment ratio. ment ratio.

Taxes computed after a county board

of equalization has reconvened on order of the Department of Revenue and corrected an erroneous property assessment ratio for a previous year, are not new or additional taxes and as such may be charged with interest pursuant to RCW 84.56.020, which allows a county to add interest to delin-quent taxes. Wn.2d Boeing Co. v. King Co.

RCW 84.48.080

State Board of Equalization-General Powers and Duties-Levy and Apportionments-Record to State Auditor

Valuation of public utility is not finally made until the state board of equalization has completed its action. State ex rel. Spokane etc. R. Co. v. Spokane County, 75 Wash. 72 (1913).

Wash. 72 (1913).
State pard of equalization is dissolved by operation of law once it adjourns, hence certiorari will not lie to review its action because no effective judgment can be entered, and remedy is by action in equity. State ex rel. Spokane etc. R. Co. v. State B. of E., 75 Wash. 90 (1913); State ex rel. Northern Pacific R. Co. v. Board, 140 Wash. 243 (1926).

Northern Pacific R. Co. v. Board, 140 Wash. 243 (1926).

Powers of state and county boards of equalization are essentially different. State ex rel. Tax Commission v. Redd, 166 Wash. 132 (1932); Byram v. Thurston County, 141 Wash. 28 (1926).

State board may equalize county valuations up to full fifty per cent of true values for purpose of levying state tax. State ex rel. Showatter v. Cook, 175 Wash. 364 (1933); State ex rel. Thompson v. Nichols, 29 Wash. 159 (1902).

Power of state board of equalization to fix the assessed valuations of property for state levy purposes does not entitle school district to use such valuation as basis for levying taxes for local purposes. State ex

rel. Tacoma School District No. 10 v. Kelly, 176 Wash. 689 (1934). Fourteenth amendment to state constitu-

Fourteenth amendment to state constitution changing certain provisions as to uniformity and equality of taxation, did not create any barriers to exercise of state's power to raise total valuation in the state, through action of state board of equalization. State ex rel. Showalter v. Cook, 175 Wash. 364 (1933); State ex rel. School Dist. v. Clark County, 177 Wash. 314 (1934).

In fixing state levy as limited by 40-mill act, state board of equalization not bound by valuation fixed by county boards of equalization. Id.

The state board of equalization having fixed the state levies based on a higher valuation than that fixed by county board or county assessor, it is the duty of the county assessor to spread such levies on tax rolls—a duty whose performance may be compelled by mandamus. State v. Wiley, 176 Wash. 641 (1934).

When operating personal property, as-

When operating personal property, assessed by the tax commission, becomes exempt by transfer to public ownership prior to attachment of the lien, an assessment thereof may be cancelled by state board of equalization or the commission. AGO 1945-46 p. 900; TCR 5-29-1947.

RCW 84.48.085

Equalization of Valuations-Procedure

- (1) Laws of 1971, Ex. Sess., Ch. 288, § 8 (RCW 84.48.085), which provides for equalization of assessment values where there might otherwise be a lack of uniformity because of a 4-year cycle of revaluation being in progress, does not violate the tax uniformity requirements of the state constitution, or the constitutional directive that all property be assessed at 50 per cent of true and fair value in money.
- (2) After expiration of the 4-year cycle established by RCW 84.41.030 for counties to bring their assessment policies up to constitutional requirements, assessment of property at 50 per cent of true and fair value in money is mandatory.
- (3) One of the purposes of a declaratory judgment is to give relief to a party faced with making a determination of a question of law, with the possibility of civil and criminal penalties if a wrong choice is made. 80 Wn.2d 262, Snohomish Co. B. of E. v. Dept. Revenue
 - (1) Cyclical revaluation of real property

- is required to be effected systematically and without discrimination. The use of measures such as the "rollback" statute (RCW 84.48.085) is generally acceptable as a means of effecting the transition to constitutional assessment ratios.
- (2) Legislative enactments which clearly express or whose language implies an intent that the statute be applied retrospectively will generally be so treated by the courts.
- (3) RCW 84.48.085 (the "rollback" statute), being applicable without limitation to revaluations made pursuant to a cyclical program approved by the Department of Revenue, was intended to provide relief to all taxpayers in such a program, applies to any assessment year within such program, and must be applied retrospectively for any assessment revaluation completed prior to its effective date under an approved cyclical program. 83 Wn.2d 390, Valentine v. Johnston

RCW 84.48.110

Transcript of Proceedings to County Assessors-Delinquent Tax for Seventh Preceding Year Included

Delinquent state tax for seventh preceding year certified down by state auditor is

not subject to limitations of the 40-mill act. Greb v. King County, 187 Wash. 587 (1936).

RCW 84.48.120

Extension of State Taxes

Duty of assessor to extend state taxes under this section is ministerial and he can be mandamused to perform such duty, notwithstanding he alleges action of state

board in fixing valuation to be arbitrary and capricious. State $v.\ Wiley,\ 176\ Wash.\ 641\ (1934).$



Chapter 84.52

LEVY OF TAXES

RCW 84.52.010

How Levied-Effect of Constitutional Limitation

Tax levy is not restricted to payment of obligations that may be incurred during fiscal year following making of levy, in view of provisions for payment of warrants in numerical order. Mason v. Purdy, 11 Wash. 591 (1895); Eidemiller v. Tacoma, 14 Wash. 376 (1896). Cf. AGO 1929-30 pp. 67, 217.

Wash, 591 (1895); Eidemiller v. Tacoma, 14 Wash, 376 (1896). Cf. AGO 1929-30 pp. 67, 217.

Where a school district voted a special ten mill levy in May and another district was attached to it in June, the special levy should be spread against the property in first mentioned district but not that in the other. AGO 10-24-1944.

Act of 1945 abrogated authority for general tax levy of not to exceed two mills for sewer districts. AGO 1945-46 p. 273.

Where a library district was established under prior law and covered an incorporated town and a certain adjacent unincorporated area, and later a rural county library district was formed which also included this unincorporated area, the unincorporated area is subject to tax levy for both districts. AGO 1945-46 p. 378.

A county cannot legally raise funds by taxation to build a swimming pool as a war memorial. AGO 1945-46 p. 384.

A portion of a fire protection district or an inter-county rural library district, when annexed to a city, ceases to be a part of such district except for the purpose of paying existing indebtedness. A levy upon the annexed property may be made constitutionally at a rate different from that applicable to the other property in the dis-

trict or the annexing city. AGO 9-8-1949.

Proposition submitted to electorate of a school district for levy in excess of limitations may be either in terms of millage or money but taxes must be levied in specific amounts. AGO 8-20-1951. But now see RCW 84.52.054.

Fire protection districts should submit their budgets to the board of county commissioners in terms of a specific amount of money, and only after the levy has been fixed by the board and certified to the assessor does it become the duty of the assessor to compute the millage in accordance with this section. AGO 53-55 No. 243 (4-21-54).

Mosquito control district may impose only such taxes as are authorized by the voters of the district and cannot share millage within the 40 mill limit with the taxing districts. AGO 57-58 No. 87 (6-24-57).

Fire protection districts may levy 2 mills

taxing districts. AGO 57-58 No. 87 (6-24-57).

Fire protection districts may levy 2 mills subject to proration plus up to 2 mills in addition if proration is not involved. AGO 59-60 No. 12 (2-17-60).

The levy for any taxing district must be uniform throughout its area; and, if its levy is subject to prorate reduction, under this section, its maximum uniform levy is the highest levy that may be made for it in the district where its levy is most reduced by such prorate. PTB No. 180, 10-8-1948; TCR 5-11-1950; TCR 9-29-1950; but see AGO 9-8-1949 above.

RCW 84.52.020

City and District Budgets to Be Filed With County Commissioners, When

Submission of budget by school district to assessor rather than county commissioners is mere irregularity which does not vitiate levy. Goodwin v. Carr, 78 Wash. 193 (1914).

Scope and effect of this and cognate sections construed, AGO 1927-28 p. 961.
County may budget full amount of forseeable necessary expenses without regard to levy limits. AGO 10-4-1948.

RCW 84.52.030

Time of Levy

Time prescribed for levy of taxes is directory only and failure to act within such times does not foreclose power of commissioners to act thereafter. Wingate v. Ketner, 8 Wash. 94 (1894): New Seattle Chamber of Commerce v. Seattle, 88 Wash. 620 (1915).

County commissioners may revoke their action and correct or reduce excessive levy after it has been voted. State ex rel. Ross v. Headlee, 22 Wash. 126 (1900); AGO 1929-

30 p. 370.

Indebtedness fund is available for payment of interest on bonds as well as to pay outstanding warrants. Seymour v. Frost, 25 Wash. 644 (1901).

County current expense levy of eight mills cannot be exceeded on the theory that larger levy is necessary to meet mandatory governmental expenses. Great Northern R. Co. v. Stevens County, 108 Wash. 238 (1919).

Provisions (formerly) of this section limiting county indebtedness fund to five mills is superseded by millage limitation act. Denny v. Wooster, 175 Wash. 272 (1933).

(1933). The state levy (formerly) made under this section is a process by which the state tax levied on counties is spread over the county tax roll by the county board, but the state levy for the current year is distinct from the carryover of state taxes delinquent from the seventh preceding year under RCW 84.48.110. Greb v. King County, 187 Wash. 587, 591 (1936).

Any unobligated surplus in county current expense fund at the beginning of a fiscal year is available to reduce the amount of levy to meet estimated expenditures; an excess in a road bond fund more than sufficient to retire all bonds is so available; and where revenues from non-tax sources, plus such available surplus, is more than enough to meet budgeted expenditures, no levy is authorized. Weyerhaeuser Timber Co. v. Roessler, 2 Wn. (2d) 304 (1940).

Port district levies are controlled, by

naeuser Timber Co. v. Roesster, 2 Wn. (2d) 304 (1940).

Port district levies are controlled, by reference, by statute governing levies for first-class school districts which require that available surpluses must be taken into consideration in fixing the amount to be levied. Pacific Federal First Savings and Loan Assn. v. Pierce County, 27 Wn. (2d) 347 (1947).

Metropolitan park district levy and limitation thereon interpreted in view of inconsistent statutes. AGO 1927-28 p. 83.

Law of 1935, as amended in 1939, defective in failing to provide proper form of taxation to raise funds for public library districts in counties and method provided in law invalid. AGO 7-21-1941.

A township is a separate entity from a road district and therefore may make the township road levy authorized. AGO 10-2-1941.

When territory was transferred from an

1941.
When territory was transferred from an unbonded school district to a bonded district, all land in enlarged district becomes subject to a tax levy for general

school purposes and for bond retirement; but land transferred from a bonded to an unbonded school district cannot be legally relieved of its proportion of the bonded indebtedness without provision being made for payment thereof. AGO 12-22-1941.

County commissioners may purchase a building to house welfare department if found necessary and within levy authorized by RCW 74.04.150. AGO 4-30-1942.
Levy voted for a school district later consolidated to be included in the consolidated district's limited levy. AGO 9-19-1942.

solidated district's limited levy. AGO 9-19-1942.
County commissioners cannot immediately make a levy for a county library district organized in November, but should make such levy in the regular manner in the following year. AGO 1-2-1943.
Revenue derived by a port district through an illegal levy must be accounted for, and county commissioners are authorized to reduce current prospective general port levy commensurately to permit inclusion of preferred levy for tax refund fund. AGO 10-29-1947.
Though twenty mill extra school district levy was authorized by election, levy should be only for twelve mills actually needed. AGO 1-7-1948.
Hospital district levy for bonds must come within three mill statutory limit, unless authorized by vote of people; but levy for refunding bonds, for capital purposes only, issued by commissioners may be in excess of forty mill limitation. AGO 4-12-1948.
Amount of rural and intercounty rural

1948.

Amount of rural and intercounty rural library district levies is in discretion of trustees and county commissioners act ministerially and have no power to revise that amount. AGO 9-20-1948.

Property in a sewer district, subsequently annexed to a city, remains obligated to pay prior bonds. AGO 3-2-1949.

In levying a tax for a first class school district, county commissioners act ministerially and may not question amounts asked. AGO 10-3-1950.

Where a county maintains a hospital (Under RCW 36-62-090) it is mandatory that a levy be made for its maintenance. AGO 3-3-1952.

Neither a fire protection district, a sewer

Neither a fire protection district, a sewer district or a water district may vote a

special levy at the same election at which the district is voted into existence. AGO 5-29-1952. But see Ch's 250 and 251, Laws

the district is voted into existence. AGO 5-29-1952. But see Ch's 250 and 251, Laws of 1953.

Hospital district warrant issue may not exceed anticipated revenues from all sources for one year. AGO 7-9-1952.

Water district has maximum levy of two mills if fire department maintained but only if no property within fire protection district. AGO 1-19-1953.

Fire protection districts should submit their annual budget to the county commissioners in terms of specific amounts of money. The county commissioners make the actual levy and then certify this amount to the assessor in accordance with RCW 84.52.070, whereupon the assessor computes the millage under RCW 84.52.010. AGO 53-55 No. 243 (4-21-54).

Where commissioners of a weed district failed to request a levy for such district prior to or at the time the county commissioners made their levies in 1939 for collection in 1940, no valid levy could be made for that year notwithstanding notification to the county auditor in February, 1940, by the weed district directors that at a regular meeting they had made a levy of five cents per acre for the year 1940. TCR 3-51940.

Fire protection districts may include, and levy upon the property in, fourth class

cents per acre for the year 1940. TCR 3-5-1940.

Fire protection districts may include, and levy upon the property in, fourth class cities. TCR 10-15-1945.

Fire protection district levy for general purposes applies to all taxable property in the district, including that covered periodically or constantly by water, but excepting land required to pay forest protection assessment. TCR 9-10-1947.

Area annexed to a city remains liable for its proportion of preexisting indebtedness of fire protection district. TCR 7-15-1949.

Where the board of directors of a school district, by appropriate resolution, calls a special election for submission to the voters of a proposition to levy ad valorem property taxes in excess of the constitutional forty mill limit, and presents this resolution to the county auditor at least forty-five days prior to the election date specified therein, it is not necessary for the auditor to find the existence of an emergency in order to hold the election on the date fixed by the school board. AGO 1968 No. 30.

RCW 84.52.040

Levies to Be Made on Assessed Valuation

Under Ch. 142, Laws of 1919, the assessed valuation must be used as the basis of

levying Donahue road assessments. Hardin v. Klickitat County, 115 Wash. 389 (1921).

RCW 84.52.050

Limitation of Levies-"Forty Mill" Limit

Under Ex. Session 1965, Chapter 168, Sec. 2 (RCW 84.36.128) the fifty dollars tax exemption for retired property owners will not apply solely or principally against the 2 mills allotted to the state public assistance program. Rather, the first fifty dollars

z mills allotted to the state public assistance program. Rather, the first fifty dollars of real property taxes due on property owned and occupied by an eligible claimant will be prorated against all real property taxes levied by the state and the various taxing districts. AGO 65-66 No. 108.

Reviser's note: (1) The effective date of the proviso set forth in Italics is conditioned upon voter approval of a statenet income tax at an election held either in November, 1970. If voter approval is obtained at an election in 1969, the effective date would be January 1, 1971. If voter approval is obtained at an election in 1970, the effective date would be January 1, 1972. See note following RCW 82.30.010 for effective date and construction section.

(2) RCW 84.52.050 was twice amended by the 1969 legislature.

(a) 1969 1st ex.s. c 216 (HB 710) passed the house May 1, 1969, passed the senate April 29, 1969, approved by governor May 8, 1969, and carried an emergency clause.

(b) 1969 1st ex.s. c (2) (SHB 582) passed.

April 29, 1993, approved by governor May 8, 1969, and carried an emergency clause. (b) 1969 1st ex.s. c 262 (SHB 582) passed the house May 10, 1969, passed the senate May 4, 1969, approved by governor May 23, 1969, and effective date conditioned upon

voter approval of an income tax. See (1)

above.

(c) For rule of construction concerning (c) For rule of construction concerning sections twice amended at the same session, see RCW 1.12.025.

Prior levies not affected: See note following RCW 84.52.051.

State levy for support of common schools: RCW 84.52.065, 84.52.067.

Forty mill tax limitation: State Constitution, Amendment 17.

Forty mill tax limitation: State Constitution, Amendment 17.

Under original act (1933) taxing district could levy additional taxes for all bond interest and redemption (Tabb v. Funk, 170 Wash. 545 (1932)), but under this (1935) act levy for bond interest and redemption as to any new bonds must be brought within millages as limited for the particular taxing district, the additional annual levy of 5 mills being restricted to the purposes of bond interest and redemption of bonds outstanding when the act took effect. Love v. King County, 181 Wash. 462 (1935).

Former millage limitations have been superseded by this (1933) act. Denny v. Wooster, 175 Wash. 272 (1933).

Levies for firemen's and policemen's pension funds must be brought within 15 mill city levy. Id.

State is entitled to its tax on a true 50 per cent valuation under this (1933) act. State ex rel. Showalter v. Cook, 175 Wash. 364 (1933).

School district directors may not base school district levy on state equalized value since they have no authority to fix valuations. State ex rcl. Tacoma School District v. Kelly, 176 Wash. 689 (1934).

Urgency of need for indigent relief does not justify exceeding of levy for counties as limited by this (1933) act. Palmquist v. Taylor, 177 Wash. 306 (1934).

County non-high school levy is school district levy and cannot be made in excess of levy for school districts as limited by this (1933) act. Id.

Warrants outstanding at time act (1933) took effect, which were held in Denny v. Wooster, as falling outside the millage limitation applicable to the particular taxing district, limited to emergency warrants, and not to such as were issued in duccurse against a tax levy regularly made. Id.

course against a tax levy regularly made. Id.

Upon an attack by property owners against invalid tax levies, in which there was no attempt to restrain the assessor from spreading the levies on the tax rolls, or to supersede a judgment denying them relief, and no particular property was described as sustaining substantial loss, it would not be equitable to prevent collection of the public tax. Id.

County school tax levy is mandatory as distinguished from county current expense fund levy and ratable reduction of budgets for the two purposes is improper, therefore, where both cannot be met in full. State ex rel. School District v. Clark County, 177 Wash. 314 (1934).

Levies above millage limit (1933) for maintenance of bridges within city, city property assessment purposes, accident fund judgments and warrant interest and redemption held unauthorized; levy for local improvement guaranty fund held authorized. Walker v. Wiley, 177 Wash. 483 (1934).

local improvement guaranty fund neid authorized. Walker v. Wiley, 177 Wash. 483 (1934).

This (1933) act does not per se limit the power to issue bonds or incur indebtedness, but its practical effect is to do so for the reason that levy for new bond interest and redemption must be brought within millages as limited for the particular taxing district. Sainer v. Thurston County, 181 Wash. 552 (1935).

This (1935) act does not apply to levy made for public utility district. Public Utility District No. 1 v. Benton County, 185 Wash. 339 (1936).

This (1935) act does not limit levy made by county for purpose of making up delinquent state tax therein for seventh preceding year. Greb v. King County, 187 Wash. 587 (1936).

County bond issue, redemption of which is pledged out of the ten mills permitted to counties held not to violate Initiative 44 (1935). Van Diest v. Yakima County, 189 Wash. 411 (1937).

Special election to authorize excess levy under (then) third proviso is good if held at any time within twelve months immediately preceding the making of the levy in October and is not limited to calendar year. Sims v. Bremerton, 190 Wash. 62 (1937).

Public Utility District levy is not limited by this section (1935). Boddy v. Spada, 190

Public Utility District levy is not limited by this section (1935). Boddy v. Spada, 190 Wash. 596 (1937).

Bond issue pledging tax levy within county's permitted ten mills is not invalid. Richards v. Clark County, 197 Wash. 249

Richards v. Clark County, 197 Wash. 249 (1938).

Limitations in the (1933) 40-mill act did not control a country's original bonds isused, sold and delivered prior to passage of the act, and refunding bonds which are mere renewals or extensions of the first issue and evidence of the same debt had the same privilege. Eaton v. Thurston County, 1 Wn. (2d) 178 (1939).

In determining, under the 1938 initiative (1939) and the 1940 (1941) referendum, whether or not a sufficient percentage of votes were cast on a special tax proposition, only the total number voting for or against the proposition can be considered, not the total number voting for or against the proposition can be considered, not the total number voting the taxing district at a general election held at the same time. American Smelting & Refining Co. v. Tacoma School District No. 10, 1 Wn. (2d) 1 (1942).

The Federal constitution is a grant of power, whereas the state constitution is a limitation of power. The state legislature has power to add nonconflicting limitations to limitations in the state constitution relating to the number of voters necessary to authorize an issue of bonds, Union High School District No. 1 etc. v. Taxmayers.

authorize an issue of bonds. Union High School District No. 1, etc. v. Taxpayers,

26 Wn. (2d) (1946).

etc., 26 Wn. (2d) (1946).
This limitation contained in this section has no application to port or public utility districts. Hogue v. Port of Seattle, 154 Wash. Dec. 319 (1959).
Under (1933) 40-mill act, absentee voting held not permissible at special election for authority to make additional levy. AGO

held nct permissible at special election for authority to make additional levy. AGO 9-13-1934.

Library levy in first class city must come within 15-mill limit. AGO 1933-34 p. 6; AGO 7-11-1933.

Act held not to affect port district levies. AGO 1933-34 p. 33.

Mandatory levies must be made, but if they aggregate more than permitted millage ratable reduction should be made. AGO 1933-34 p. 148; AGO 11-22-1932; 3-28-1933; 4-24-1933. See RCW 84.52.010.

Incurring of indebtedness does not have to be voted by three-fifths vote under this act, since it relates only to tax levies; but levy to meet indebtedness if it cannot be brought within millage limitation must be specially authorized. AGO 1933-34 p. 154.

Road district levy not limited by act of 1933. AGO 1933-34 p. 165; AGO 8-15-1933; 9-11-1933.

Levies for indigent relief (AGO 1933-34 p. 179), blind pensions and old age pensions (AGO 8-11-1933, 2-23-1934) and veterans' relief (AGO 9-12-1933) must be brought within millage limitation unless specially authorized.

With special authorization school district can go as high as it likes and is not limited

brought within miliage limitation unless specially authorized.

With special authorization school district can go as high as it likes and is not limited to additional ten mills. AGO 4-18-1933.

Publication requirements for special election under this act are complete within themselves. AGO 8-1-1933.

Township levies are not affected by this (1933) act. AGO 14-1934.

Levy for tax refund must be brought within levy limits as fixed by this section. AGO 1935-36 p. 39.

Park district levy held limited within municipality's 15 mills. AGO 1935-36 p. 196. (This opinion probably does not apply to levy by a metropolitan park district which is a separate and independent taxing district comprising less than the whole ing district comprising less than the whole county.)

which is a separate and independent taxing district comprising less than the whole county.)

Under (1935) 40-mill act, county commissioners could not, except when authorized by special election, levy more than 10 mills for county purposes, even to cover emergency budget expenses. AGO 8-12-1935.

Under (1935) 40-mill act, amount of increased levy which might be authorized by special election was not limited, and voters might authorize such amount as they considered necessary. AGO 7-8-1936.

Under (1935) 40-mill act, the year within which more than one election could not beheld for additional tax levy was the year commencing when the budget was finally fixed and determined for the tax levy for the taxes of that year. If voters failed to authorize increased levy at one election, another election could not be held during such year. AGO 9-15-1936.

Held that the word "town" as used in the (1935) 40-mill act meant a fourth class municipal corporation and not a township, and that the millage limit for townships was still 10 mills. AGO 12-15-1936.

Levy for common schools by county is (was formerly) limited to one and one-fourth mills. AGO 1937-38 p. 127.

Public assistant levy of three mills is for special purposes and should not be lumped with general county levy. AGO 1937-38 p. 212.

with general county levy. AGO 1937-38 p.

with general county levy. AGO 1937-38 p. 212.

Maintenance of county juvenile department may be levied for over and above three-mill public assistance levy. AGO 1937-38 p. 129.

One special election (prior law) may be held in twelve months following making of levy. AGO 1937-38 p. 51.

Where county commissioners have made school district levy in excess of that allowed by the (1937) 40-mill act, and same has been certified to assessor and extended on his books, error may be cured by opinion of prosecutor that excess void, and directing assessor to make proper changes on his books. AGO 11-21-1939.

Authorization of extra levy must be made by special election held within the 12 months preceding the levy. Hence an extra levy for taxes levied in 1939 to be collected in 1940 could not be authorized by election held December 15, 1939. AGO 12-14-1939.

Authority for an extra county millage of the processes his in 1010 and collection in

Authority for an extra county millage of taxes assessable in 1940 and collectible in 1941 could not be conferred by special

county election held November 5, 1940, since such election must be held within the 12 months preceding the first Monday in October when the levy is completed (following Sims v. Bremerton, 190 Wash. 62). AGO 10-25-1940.

Levies for fire protection districts are to be included in levies limited in the aggregate to 40 mills in the areas included in district, but are not otherwise limited by 40-mill act of 1939. AGO 10-29-1940.

Where a union high school district composed of three school districts sought to authorize an increased levy by special election, the approval of a % majority of voters in district as a whole was sufficient, irrespective of vote cast in any individual district. AGO 4-16-1940.

County commissioners, under 1940 (1941) referendum, have authority to call a special election to vote on a special levy for county road purposes, and cities and towns as well as rural areas may be included in such levy voters in entire county would vote at such an election. Such levy would have to be uniform throughout the county and would disregard road districts. Under same law, a city or town may call a special election for the purpose of authorizing a levy in excess of 15 mills for proper street purposes. AGO 3-11-1942.

The governing body of a school district is not authorized by this section (1941) to issue refunding general obligation bonds except for exchange. AGO 1943-44 p. 101, AGO 8-4-1943. (This construction is at least doubtful now in view of subsequent adoption of 17th Amendment, Article VII, section 2, and amendment of this section.)

A rural county library district levy is not restricted within a county's levy limitation of ten mills but must come within the overall limitation of forty mills. AGO 1943-44 p. 85.

A school district cannot by one election authorize a recurring levy in excess of its ten inill limitation. AGO 1943-44 p. 263.

1943-44 p. 85.

A school district cannot by one election authorize a recurring levy in excess of its ten inill limitation. AGO 1943-44 p. 263. (This opinion apparently is not intended to apply to general obligation bonds.)

A municipality, by its governing body (under 1942 referendum), may issue refunding bonds at same or different maturity dates or rates of interest and provide for an annual levy for their service. AGO 1-23-1943.

Fire protection districts (1943 law) may levy four mills, which must come within

vide for an annual levy for their service. AGO 1-23-1943.

Fire protection districts (1943 law) may levy four mills, which must come within 40-mill limitation. AGO 1945-46 p. 91.

The 40-mill limit includes only 2 mills for state purposes, and not any increase above that millage necessary to be used to raise the amount of taxes due the state. Id.

Under 1945 amendment relative to general obligation bonds of school districts, their boards of directors now have authority to refund general obligation bonds as herein provided. AGO 1945-46 p. 337.

If a so-called school library is not operated for strictly school purposes, funds for its support must be derived from levy outside the ten-mill school district limit provided in the forty-mill limitation act: i.e. by election, etc. AGO 1945-46 p. 469.

A county cannot exceed its ten-mill limit under this act for the purpose of building a tuberculosis hospital, even if excess is kept within the forty-mill limit. AGO 1945-46 p. 508.

Metropolitan park levy is within 40-mill limitation. AGO 1945-46 p. 1045.

Levy for river improvement and flood control, limited to one mill, is for county purposes and must come within county's ten-mill limitation. AGO 1945-46 p. 1045.

Town may not levy outside its fifteen mill limitation for indebtedness except for bonds outstanding on December 6, 1934, despite reenactment in 1945 of both statute relating to town levy and 40-mill statute. AGO 1945-46 p. 1123.

A third class city, subject to certain reservations, may issue general obligation bonds for a swimming pool without popular vote, and levies for service thereof fall within the limitations may be exceeded by a single election authorizing such bonds and providing annual levy for their service. AGO 4-20-1945.

River improvement levy is a county levy and must come within county's ten mills.

AGO 4-20-1945.
River improvement levy is a county levy and must come within county's ten mills. AGO 10-30-1946.
Though another existing statute so authorizes, a town may not levy in excess of the fifteen mill limitation provided in the forty-mill act, except as authorized by the latter act. AGO 11-9-1946.
After school district election authorizing

excess levy, indebtedness may be immediately incurred in appropriate cases; and when the issuance and payment of general obligation bonds is duly authorized at an election no further election for that purpose is necessary. AGO 5-12-1947.

Hospital district is municipal corporation and its levy must come within forty-mill limit. AGO 1-22-1948.

This act supersedes former act, and a school district may levy in excess of twenty mills when authorized by election. AGO 2-6-1948.

Hospital district levy for bonds authorized by district commissioners, must come within three mill statutory limit; but levy for refunding bonds, for capital purposes only, issued by commissioners, may be in excess of forty mill limitation. AGO 4-12-1948; and such three mill limit may not be exceeded even when bonds are authorized by vote of electors. AGO 12-21-1948.

Levy of extra one mill by a city for firemen's relief is not limited within city's fifteen mills under the forty mill act but is limited within constitutional overall limit of forty mills. AGO 6-14-1948.

Levy for local improvement guaranty fund must come within city's limited levy. AGO 8-18-1948.

County may budget full amount of forseeable necessary expenses without regard to levy limits. AGO 10-4-1948.

AGO 8-18-1948.

County may budget full amount of forseeable necessary expenses without regard to levy limits. AGO 10-4-1948.

One mill levy for firemen's pensions, within city's limited levy, must be made before statutorily permitted additional levy may be made. AGO 10-28-1948; and latter must come within 40 mill limitation, and is subject to prorate under specific statute if necessary. AGO 11-10-1948.

Computation of three-fifths majority of those voting is based on ballots marked "yes" or "no" and not on number of ballots issued. AGO 12-1-1948.

School district consolidation becoming effective after May 1 does not affect validity of special tax levy previously authorized in the same year by voters in any of the component districts, if such levy is still needed for purpose for which authorized and is not contrary to purpose or terms of the consolidation. AGO 12-30-1948.

Where electorate authorizes a bond for a first class city, the authorities have no power to levy taxes at a rate above that necessary to meet the bond obligations as they mature. AGO 5-11-1949.

In this section, language forbidding an election on the same proposition "oftener than once in such year," refers to the fiscal year (between the levy dates which are the first Monday in October in each year or five days thereafter) and a second election in the same fiscal year, though in a different calendar year, is precluded. AGO 1-9-1951.

A fire protection district, even pursuant to vote of its electors, may not levy a property tax in eyeess of four mills. AGO 1-15-

A fire protection district, even pursuant to vote of its electors, may not levy a property tax in excess of four mills. AGO 1-15-

1951.
State levy of two mills based on the state's valuation may be extended on rolls by means of that millage increased sufficiently to produce the amount of state taxes with which the county is charged. Any resulting excess over two mills is not limited by the forty mill limitation. AGO 4-16-1951.

Any resulting excess over two mins is not limited by the forty mill limitation. AGO 4-16-1951.

The 1951 amendment of this section raised the school district limitation from ten to twelve mills; but had no effect in union high school districts, where the union high school districts, where the union high limit remains four mills and that of any component district remains six mills. AGO 4-23-1951.

The question of whether the additional mill allowed for firemen's pension fund may be levied for current expense, bringing the total city levy up to 16 mills, would not arise. AGO 5-28-1951.

Proposition for excess levy may be in terms of the rate of millage or the specific amount of money to be authorized. However, property taxes must be actually levied in specific amounts of money. AGO 8-20-1951. But now see RCW 84.52.054.

Additional mill by a city may only be

Additional mill by a city may only be levied for firemen's pension fund purposes and only if mandatory one mill for such purposes is sufficient to meet requirements. AGO 5-4-1951; AGO 5-28-1951; AGO 10-2-1951.

Under Sec. 3, Ch. 23, L. '51, 2nd Ex. Ses., forty per cent of the number of voters voting at the preceding state general election may authorize an excess levy. AGO 11-23-1951.

A rural county library district, when authorized by its voters, may levy in excess of the 40 mill limitation but not to exceed two mills in any one year. AGO 5-5-1952. Sehool district may submit proposition for an excess levy at a special election to be held not oftener than twice in the fiscal year in which such levy is to be made.

year in which such levy is to be made. AGO 8-1-1952.

AGO 8-1-1952.

Maximum levy, exclusive of levies for retirement of general obligation bonds, which may be made for a fire protection district is six mills unless by special election the voters authorize an excess levy. AGO 9-8-1952.

AGO 9-8-1952. Levy for Civil Defense, in excess of forty mills, is permissible when approved by voters according to constitutional and stat-utory provisions. AGO 9-17-1952. Proposition for bond issue to be retired

Proposition for bond issue to be retired by levies in excess of forty mill limit must expressly so state. AGO 12-3-1952.

Proposition for issuance of bonds to be retired by levies in excess of forty mill limit required to state the amount it exceeds the tax limit but not in this instance because of other substantial compliance. AGO 1-7-1953.

Hospital district can refund general obligation bonds and provide for levy in excess of forty mill limit for payment thereof, but annual levy authorized for the bonds being refunded cannot be exceeded. AGO 2-3-1953.

A city may exceed the 15 mill limitation contained in this section for a local improvement guaranty fund under RCW 35-54.060 without a vote of the people provided the 40 mill constitutional limitation is not exceeded. AGO 53-55 No. 162 (11-2-53).

vided the 40 mill constitutional limitation is not exceeded. AGO 53-55 No. 162 (11-2-53).

The 3 mill levy authorized for public hospital districts is subject to the 40 mill limitation provided by the state constitution and this section. AGO 53-55 No. 201 (2-11-54).

County commissioners must levy a tax for county hospitals under RCW 36.62.090, but such levy comes within the county 8 mill limitation contained in this section. AGO 55-57 No. 11 (1-17-55).

Levies for firemen's pension funds are subject to the 40 mill limit contained in this section and are also subject to proration under RCW 84.52.010 when necessary. AGO 55-57 No. 119 (7-25-55).

Any tax in excess of the 40-mill limit must be submitted to the electorate each year that a governmental unit seeks to impose the additional tax. AGO 57-58 No. 118 (9-12-57).

A school district desiring to issue general obligation bonds to be redecemed by excess levies must satisfy the following requirements: (1) That at a special election held to authorize the issuance of the bonds, sixty percent of the persons voting on the proposition approve the same; and (2) that the total number of persons voting on the proposition shall constitute not less than forty percent of the voters in the district who voted at the last preceding general state election. AGO 59-60 No. 85 (11-18-59).

Under the provisions of § 9, chapter 255, Laws of 1961, if after an examination of and report on the condition of the firemen's pension fund by an actuary, it is determined that the condition of the firemen's pension fund by an actuary, it is determined that the condition of the fund is such as not to require all or part of the millage levy therein provided for, such millage may be levied and used for another municipal purpose. AGO 61-62 No. 40 (6-22-61).

Non-high school levy must be brought within school district's 10 mills. TCR 8-26-1935.

Non-high school levy must be brought within school district's 10 mills. TCR 8-26-1935.

Levies for indigent veterans and indigent blind must be brought within county's mills. TCR 3-10-1936.

milis. TCR 3-10-1936.

Annual payments of principal and interest on bonds may be authorized for a city, in excess of its fifteen mill limitation, at a single election. TCR 10-28-1943.

Special levy for a building fund for a school district, authorized by an election in November, 1944, was nullified when that district was consolidated with another in April, 1945. TCR 8-30-1945.

TCR 10-28-1943 extended to include any municipal corporation authorized by law

TCR 10-28-1943 extended to include any municipal corporation authorized by law to issue general obligation bonds for capital purposes. TCR 8-27-1947.

City may levy one mill for firemen's Protection Fund in excess of its fifteen mill limitation under this act, but such excess levy must come within the overall limitation of forty mills. TCR 9-26-1947.

Levy for flood control districts is not compulsory in absence of popular vote. Levy for river improvement fund (containing flood control maintenance account) is a county wide levy for county purposes and comes within the county's limitation of ten mills. TCR 10-6-1947.

Non-high school levy by each component of a joint school district must be kept within its ten mill limit. TCR 9-29-1948.

within its ten mill limit. TCR 9-29-1948. The levy for any taxing district must be uniform throughout its area; and, if its levy is subject to prorate reduction, under RCW 84.52.010 hereof, its maximum uniform levy is the highest levy that may be made for it in the district where its levy is most reduced by such prorate. PTB No. 180, 10-8-1948. TCR 5-11-1950; TCR 9-29-1950.

- is most reduced by such prorate. PTB No. 180, 10-8-1948. TCR 5-11-1950; TCR 9-29-1950.

 To determine whether or not the 40 mill limit is being exceeded, the rate to be included for state purposes is exactly two mills, since the maximum state levy is determined by the application of two mills against the state equalized value. TCR 10-25-1948 and 10-27-1948.

 Election to authorize special levy for school building does not bar later election in the same year for excess levy for general purposes. TCR 9-7-1949.

 Though a city voted extra millage for debt service, no more thereof can be levied than the amount such service would require and come within its fifteen mill specific limitation. TCR 3-12-1951.

 RCW 53.36.100 authorizes port districts to levy an additional two mills for planned development or retirement of general chigation bonds.

 Amendment 17, supplemented by RCW 45.52.050, was intended to limit only the amount of general ad valorem taxes levied, and has no application to local improvement assessments against the property specially benefited by such improvement. State ex rel. Frese v. Normandy Park, 64 Wn. 2d 411 (1964).

 (1) Words of a statute must generally be given their usual and ordinary meanings, and a statute must be construed to give effect to its intent rather than the strict letter of it. Any ambiguity in taxing statutes must be resolved most stavorably for the taxpayer.

 (2) Rules of statutory construction are applicable to legislative enactments by the people.
- (4) "Levy", as the term is used in taxing statutes, may mean either the legislative act of determining the rate of taxation or the administrative act of specifically assessing, listing, and extending the actual tax against the taxable item or event.
- (5) The limitations upon the rate of regular property taxes contained in SJR 1 (Const. art. 7 § 2 (amendment 55)) and in Initiative 44 (Laws of 1973, Ch. 2 § 1 (RCW 84.52.050)) apply to taxes established in 1972 for collection in 1973.
- (7) Mere allocation of a common school supporting levy against taxable property by laws of 1971, 1st Ex. Sess., Ch. 299, \$25 (RCW 84.52.065), and the allocation of millage in section 24 of the act, are not in conflict with the overall millage limitations expressed in Initiative 44 (Laws of 1973, Ch. 2, \$1 (RCW 24.52.050) and are valid.
- (8) The county assessor's recommendation requirements established by RCW 84.52.010 become applicable wheen the levies being assessed cumulatively exceed permissible limits, and must be applied by reducing each component unit by the percentage that its allocation bears to the total millage. total millage.
- (9) Equalized valuation may be utilized only in implementing the state statutory property tax levy and cannot be used for the levy of local purpose taxes. 82 Wn.2d 549 Dept. Revenue v. Hoppe

549 Dept. Revenue v. Hoppe

The assessor of a county of the fifth class or under, in implementation of the authority granted to such counties under RCW 84.52.050, may not fix a greater millage rate for the county's regular property tax levy for general county purposes with regard to taxable property located in unincorporated areas of the county that he fixes as to such property which is located within incorporated cities or towns. AGO 1969 No. 19 10-9-69

(1) The twenty mill limitation upon property taxes which is provided for in

Initiative No. 44 does not apply to taxes levied by port or public utility districts. (2) The legislature, notwithstanding Initiative No. 44, may reduce or eliminate

the authority of port or public utility districts to levy property taxes. AGO 1973 No. 43 3-28-73

RCW 84.52.052

Excess Levies Authorized-When-Procedure

The "last preceding general election in such district" cannot be interpreted to refer to the last general school election if a biennial state election occurred between the district election and the excess tax levy election. Seattle School District No. 1 v. Odell, 154 Wash. Dec. 874 (1959).

School district election to authorize an excess levy under this section as amended in 1955 is valid if the total vote was at least 40% of the vote at the last regular school district election. AGO 55-57 No. 45 (3-24-55).

district election. AGO 55-57 No. 45 (3-24-55).

Approval of excess levy in terms of millage (prior to RCW 84.52.054) is merely an authorization to levy up to that rate, and the actual rate to be finally levied by the directors should be no greater than that required to accomplish the purpose for which the authorization was given. AGO 55-57 No. 135 (9-12-55).

Authority of directors concerning excess levies for retirement of school district bonds discussed, holding that only amount required may be levied. AGO 57-58 No. 230 (11-26-58).

If a special school excess levy election is held on November 8, 1960, the validating vote is to be based on the last preceding general clection in the district, which would be the March, 1960 general school district election. Where a general obligation bond issue payable out of excess levies is on the November 8, 1960 ballot,

the validating vote is to be based on the November, '58 general state election. The September primary is not a general or general state election within the meaning of Chapter 290, Laws of 1959. AGO 59-60 No. 133 (7-29-60).

A non-high school district is not authorized to conduct a special levy election to obtain funds for participation with a high school district in construction of school facilities when said non-high school district has already held two special levy elections to obtain funds for maintenance and operation. AGO 59-60 No. 137 (8-23-60)

and operation. AGO 59-60 No. 137 (8-23-60).

Electors of a school district may authorize, at a special election, the use of monies in the building fund (derived from a special levy but not necessary for immediate expenditure) for general fund purposes. AGO 61-62 No. 59 (8-30-61).

Where the board of directors of a school district, by appropriate resolution, calls a special election for submission to the voters of a proposition to levy ad valorem property taxes in excess of the constitutional forty mill limit, and presents this resolution to the county auditor at least forty-five days prior to the election date specified therein, it is not necessary for the auditor to find the existence of an emergency in order to hold the election on the date fixed by the school board. AGO 1963 No. 30.

RCW 84.52.056

Excess Levies for Capital Purposes Authorized

Approval of a proposition submitted to the voters under this section which referred only to the issuance of bonds is not automatic approval of excess levy to redeem them. Both the issuance of bonds and the excess levy must be contained in the proposition submitted to the people. Yakima v. Taxpayers, etc., 45 Wn. (2d) 824 (1954)

The requirements of this section differ from those in RCW 84.52.052 in that the turn-out requirement for validation on election school district bonds is based on the last preceding general state election rather than the last general election in the district. AGO 59-60 No. 85 (11-18-59).

RCW 84.52.070

Certification of Levies to Assessor

As to power of county assessor to ques

As to power of county assessor to question levies submitted to him by taxing district, see AGO 1927-28 pp. 270, 961.

This section does not operate to preclude county commissioners from reducing an excessive levy, so long as it is done in time to permit certification to county assessor before he has extended tax rolls. AGO 1929-30 p. 370.

Where six mills out of the fifteen mill total levy for a town was overlooked by the county commissioners, the oversight may be corrected by them, even after tax statements have been mailed and some payments made in the following year, and the treasurer may be directed to extend

the additional millage and collect the additional tax. AGO 1945-46 p. 144.

Time for final determination of budget and amount of taxes to be levied (and presumably the certification thereof) is limited by this section. AGO 9-19-1947.

An inadvertent error made in transmittal or certification of a city tax levy can be corrected if discovered within a reasonable time. AGO 6-4-1953.

Voted special school district levy, de-clared carried on October 11, 1948, the sec-ond Monday in October, should be in-cluded in consolidated levy for taxes due in 1949. TCR 10-15-1948.

RCW 84.52.080

Exteinsion of Taxes on Rolls-Form of Certificate-Delivery to Treasurer

Whenever everything required by this section has been done except certification by assessor, such certification is a ministerial act, and no corrections may be made except those permitted by RCW 84.52.090 herein, Ballard v. Wooster, 182 Wash. 408

(1935).

No separate assessment roll is necessary for a fire protection district L.I.D. and assessor should treat levies therefor in the same manner as levies for the district itself. AGO 10-31-1947.

Where error was made in extending tax rolls whereby consolidated levy for a certain district was extended one-mill short, no authority exists for extension of an additional mill the following year, only remedy apparently being to re-extend the rolls and issue supplemental tax statements. TCR 3-20-1939.

Liability of taxpayer for the correct tax is not, however, defeated by the error, Id. It is county assessor's duty to spread assessments for commercial waterways,

fire protection districts, fire patrol, and drainage districts, on the tax roll. TCR 12-14-1943. Where timber has been sold separately

from the land, either by the county or a private person, fire patrol assessments should be spread against the timber, on the personal property roll. TCR 1-19-1945.

RCW 84.52.090

Record of Errors-November Meeting of Board of Equalization

Earlier act construed. AGO 1913-14 pp. 251, 340. Board at its November session is limited to errors, etc., in current roll. AGO

1927-28 p. 1011.

There is no authority for remitting interest where amount of tax has been reduced

by county board under this section and de-linquency has commenced. TCR 10-14-1937. November board has no authority to change the assessed valuation of property. TCR 11-26-1943.

Chapter 84.54

ADDITIONAL LIMITATIONS ON REGULAR PROPERTY TAX REVENUE

RCW 84.54.020

Limitations on Regular Property Tax Levy

(1) The property tax levy rate referred to in section 2(2) means the same actual millage rate as applied last year by that taxing district, rather than the effective rate upon the property of those taxes levied the preceding year.

(2) In calculating the additional dollar amount in section 2(2) allowed for the increase in assessed value resulting from new construction, revaluation, etc. the assessment level of the preceding year should be used rather than a current increased level.

(3) When property passes into exempt ownership; has been destroyed; annexed to an adjoining district or loses value for any reason, such losses must be subtracted

from any growth in assessed valuation (attributable to improvements, construction, revaluations, or annexations) before the increase (if any) to be used in computing the additional dollar amount for purposes of subsection (2), (section 2, chapter 174, Laws of 1965, Ex. Sess.) can be known. However, in the event that such losses exceed such growth the result will simply be that the district in question will have no subsection (2) additional dollar amount factor for this particular year; the dollar amount factors described in other subsections of section 2, chapter 174, Laws of 1965, Ex. Sess., would be unaffected by such a circumstance. AGO 65-66 No. 97 7-22-66

Chapter 84.56 COLLECTION OF TAXES

RCW 84.56.010

Warrant Authorizing Collection of Taxes

A real property tax on "omitted property" (RCW 84.40.080) may not be collected prior to February 15 of the year foliowing the levy, nor may a personal property tax on "omitted property" or one based on the assessment of a "contract for the purchase of public lands" (former law) unless jeopardy has been

adjudged under RCW 84.56.070, and -.090. PTB Nos. 113 and 114, 6-18-1941, and 7-12- $\,$ 1941.

Except under special statute, county treasurer may not accept real property taxes until general statutory date. TCR 8-30-1943.

RCW 84.56.020

Taxes Collected by Treasurer-Dates of Delinquency-Allocation of Interests, Costs

The first real property taxes as to which the exemption provided for by RCW 84-36.126 is applicable are the taxes levied in 1966 for collection in 1967.

Under existing law, taxpayers who inadvertently fail to claim an exemption under RCW 84.36.126 may not obtain a refund of the amount of exemption to which they would have been entitled. AGO 65-66 No. 122.

Taxes computed after a county board of

equalization has reconvened on order of the Department of Revenue and corrected an erroneous property assessment ratio for a previous year, are not new or additional taxes and as such may be charged with interest pursuant to this section which allows a county to add such to delinquent taxes. Bosing Co. v. King County, 75 W.D.2d 170 (1969).

The interest rate of 10% per annum provided for by this section, with respect to

the collection of delinquent real and posonal proporty tax is applicable to precept taxes which had become delinque prior to the effective date of the 1969 act but which are tendered for payment on or after that date. AGO 1969 No. 11.

There is no right of action for personal property taxes, distraint proceedings being exclusive. Pierce County v. Mcrrill, 19 Wash. 175 (1898). The same rule applies to real estate taxes. Clizer v. Krauss, 57 Wash. 26 (1910).

Court of equity has no jurisdiction to collect taxes or to appoint receiver for that purpose. Pierce County v. Merrill, 19 Wash. 175 (1898).

Provision for crediting of penalty and interest to current expense fund held retroactive. New Whatcom v. Raeder, 22 Wash. 570 (1900).

Interest on delinquent tax is penalty to insure prompt payment and not part of the tax. State ex rel. First Thought Gold Mines v. Superior Court, 93 Wash. 433 (1916).

Change in interest rate held to apply to

(1916).

(1916). Change in interest rate held to apply to certificate of delinquency issued before act making the change took effect. Security Savings Society v. Spokane County, 111 Wash. 35 (1920).

Interest collected on both delinquent real and personal property taxes should be credited to current expense fund. State ex rel. Dunbar v. Shields, 140 Wash. 143 (1926). Provision for semi-annual payments and delinquency dates and reduction of interest rate heid retroactive. Henry v. McKay, 164 Wash. 525 (1931); AGO 1931-32 p. 65.

The owner of personal property is personally liable for the taxes thereon. People's Water & Gas Co. v. City of Vancouver (CCA 9th), 106 Fed. (2d) 909 (1939). County treasurer, as collector of all

County treasurer, as collector of all property taxes under this section, collects property taxes under this section, collects the taxes entered upon the roll as made by the county assessor, but no interest charge is entered upon the roll until the payment of the tax, and even as to delinquent taxes the roll does not carry a computation of delinquent interest; and not until the taxpayer comes forward to pay his taxes is any computation made for delinquent interest. State ex rel. Seattle v. King County, 4 Wm. (2d) (1940)

terest. State ex ret. Seattle v. King County, 4 Wn. (2d) (1940).

The provision of this section that collections of interest on delinquent taxes shall be credited to the county current expense fund, has no application to the disposition of proceeds of resale by the county of property acquired by it for taxes, since in such case, no interest has been collected from anyone. State ex ret. Seattle v. King County, 4 Wn. (2d) 589 (1940).

The county treasurer must determine from the tax rolls delivered to him exactly the taxes which should be collected, and in so doing he acts merely in a ministerial capacity. British Columbia Breweries (1918) Ltd. v. King County, 17 Wn. (2d) 437 (1943).

When United States takes land under declaration of taking (condemnation), interest on unpaid property taxes stops as of the date of filing declaration and deposit of funds in registry of court. United States v. Eddings (District Court), 50 Fed. Sup.

of funds in registry of court. United States v. Eddings (District Court), 50 Fed. Sup. 926 (1943).

Method of crediting interest collections on various special taxes and local assessments outlined. AGO 1931-32 p. 46.

Taxes are not payable by warrant (AGO 1931-32 p. 225), nor are they payable by labor. AGO 4-4-1935.

Where county treasurer distrains personal property under quick-collect statute for taxes not yet levied, taxes are computed at the rate of levy for preceding year. AGO 3-20-1935.

Under this statute, improvement assessments may be paid in two semi-annual installments the same as ad valorem taxes. AGO 7-24-1939.

Prior to enactment of RCW 84.72.010 herein, it was held that a county treasurer had authority to accept payment from the United States of payments in lieu of ad valorem taxes and distribute same to the taxing units in same manner that ad valorem taxes on such property would be distributed, were such property taxable. It was further held that in such case, treasurer should show source of such payments on tax rolls. AGO 8-7-1939.

Interest on the tax has the same dignity

and validity as the tax itself, and once incurred continues to run until paid, despite the fact that the property is held by the federal government, but there is no present remedy provided under such circumstances. AGO 1941-1942 p. 214; but see notes below

stances. AGO 1941-1942 p. 214; but see notes below.

County commissioners, as such, or as a county board of equalization, have no authority to remit interest on delinquent taxes. AGO 1943-44 p. 95.

Payments in lieu of taxes under Lanham Act should be made to county treasurer in one lump sum for all taxing districts. AGO 10-18-1944.

Where U. S. is acquiring property by condemnation, interest ceases to run when declaration of taxing is filed. AGO 1945-1946 p. 284.

1946 p. 284.

1946 p. 284. When Alien Property Custodian (U. S.), has title to property, he is not obliged to pay intcrest on property taxes for the period subsequent to the time title vested in him. AGO 1945-46 p. 1149, AGO 11-18-1946

1946.
Personal action may not be maintained against taxpayer for delinquent personal property taxes, statutory prescribed procedures being exclusive. AGO 6-13-1947.
County treasurer may pay salary of deputy engaged in collecting delinquent personal property taxes out of revolving fund mentioned in this section. AGO 9-17-1947

AGO 1941-1942 p. 214, regarding tax,

AGO 1941-1942 p. 214, regarding tax, and interest continuing to run, after United States acquires title to real property, is at least questionable now, in view of principle enunciated in Halvorsen v. Pacific County, 22 Wn. (2d) 532 (1945). See AGO 3-24-1949 and TCR 3-18-1949, fcotnoted to RCW 34.60.020.

Interest on delinquent taxes is computed at the time of payment and at the rate then in effect. AGO 1-23-1950.

Treasurer has no authority to accept less than the amount shown on the tax statement; consequently invalid portion of tax already paid may not be set off against second half amount due. AGO 55-57 No. 234 (3-26-56) April Board of Equalization may cancel unconstitutional taxes, however, and correct the rolls to permit the treasurer to collect only the valid portion of the original levy. AGO 55-57 No. 282 (67-7-57).

Taxpayer wishing to protest taxes paid in two installments in accordance with this

Taxpayer wishing to protest taxes paid in two installments in accordance with this section should do so by protesting cach installment. AGO 55-57 No. 233 (3-26-56), AGO 55-57 No. 234 (3-26-56). See RCW 84-68.020 and notes thereto regarding form of protest.

King County may not legally compel the Port of Seattle to defray the administrative costs of refunding taxes illegally assessed and collected for the Duwamish Industrial Survey. AGO 59-60 No. 144 (9-26-60)

dustrial Survey. AGO 59-60 No. 144 (9-26-60).

The county, acting through its board of county commissioners or other official, is not legally authorized to refund the last half of a real property tax which was paid for the entire year prior to April 30, when the property is acquired by purchase or condemnation by the state of Washington or any of its political subdivisions prior to that date. AGO 61-62 No. 64 (9-20-61).

Investment service fee collected by the county treasurer must be deposited in the county treasurer must be deposited in the county current expense fund. AGO 61-62 No. 74 (10-31-61).

Forest fire patrol assessments may be paid in "halves" subject to condition as to minimum amount set forth with respect to real property taxes. TCR 11-25-1940.

Personal property, although held by a national bank as security for a loan, is taxable and regular statutory collection process may be pursued. TCR 8-30-1943.

After January 1, 1950, all taxes, for all years, are to be collected under changed dates and interest rate and other requirements as set forth in this section. TCR 6-28-1949.

Under 1949 law, when one-half of real

Under 1949 law, when one-half of real property tax is not paid by April 30, the full tax becomes delinquent and eight per cent interest applies. Whether a taxpayer may pay a part of a tax (other than one-half) is within discretion of the treasurer, but any total amount so accepted should include both principal and interest to date. TCR 5-4-1950; PTB No. 203, 5-19-1950.

58.08.030 Plats to be acknowledged—Certificate that taxes and assessments are paid. Every plat shall be acknowledged before the county auditor or any officer authorized to take acknowledgment of deeds, a certificate of which acknowledgment shall be indorsed on or annexed to the plat and recorded therewith. A person desiring to file a plat, map, subdivision, or replat of any property, or to vacate the whole or any portion of an existing plat, map, subdivision, or replat, must at the time of filing the same for record, or of filing the petition to vacate, file therewith a certificate from the county treasurer that all taxes levied against the property at such date have been paid; and must also file therewith a certificate from the officer charged with the collection of special assessments that all delinquent assessments against the property at such date, and that all special assessments against the property, which, under the plat filed, become streets, alleys, and other public places, have been paid. [1927 c 188 § 1; RRS § 9290.]

Owner paying taxes for past year on tract under installment contract (under prior law), not entitled to plat property

until payment in full of all taxes charge-able against the tract, including taxes cov-ered by the contract. AGO 7-30-1934.

58.08.040 Deposit to cover anticipated taxes. Any person filing a plat subsequent to May 31st in any year and prior to the date of the collection of taxes, shall deposit with the county treasurer a sum equal to the product of the county assessor's latest valuation multiplied by the current year's millage rate increased by twenty-five percent on the property platted. The treasurer's receipt for said amount shall be taken by the auditor as evidence of the payment of the tax. The treasurer shall appropriate so much of said deposit as will pay the taxes on the said property when the tax rolls are placed in his hands for collection, and in case the sum deposited is in excess of the amount necessary for the payment of the said taxes, the treasurer shall return, to the party depositing, the amount of said excess, taking his receipt therefor, which receipt shall be accepted for its face value on the treasurer's quarterly settlement with the county auditor. [1963 c 66 § 1; 1909 c 200 § 1; 1907 c 44 § 1; 1893 c 129 § 2; RRS § 9291.]

Assessment date: RCW 84.40.020.
Property taxes—Collection of taxes:
Chapter 84.56.
When a plat is filed after March 1st in any year all previously levied taxes must be paid and in addition the deposit of 125% required by this section must be paid; but if plat is filed on or before March

Ist such taxes must be paid but the 125% deposit is not required. AGO 2-10-1947. If the 125% deposit required by this section should prove insufficient, the unpaid balance of the forthcoming tax remains an enforceable lien upon the property. TCR 9-21-1948; TCR 1-26-1949.

RCW 84.56.050

Treasurer's Duties on Receiving Rolls-Notice of Taxes Due

Failure of the record to show publication

Failure of the record to show publication of notice of receipt of tax books by county treasurer does not invalidate a tax foreclosure, where it is not alleged that notice was not in fact given but simply that no proof of notice exists, the latter being mere irregularity. Washington Timber & Loan Co. v. Smith, 34 Wash. 625 (1904).

Requirement of earlier acts that "the treasurer shall notify each taxpayer" of the amount of his real and personal property and the tax thereon is purely directory and not mandatory in the sense that failure to comply therewith renders the whole tax proceeding illegal and void. Doubtless, the treasurer should make every reasonable effort based on the record information in his office to notify the last known owners of the property assessed, but the county is not to be deprived of its taxes merely because such notice has not been sent. Spokane County ex rel. Sullivan v. Glover, 2 Wn. (2d) 162 (1940).

A proceeding to assess and collect taxes upon real property in one in rem, the owner is chargeable with knowledge of every step of the procedure, and statutory provisions regarding owners are directory rather than mandatory. Id.

Levies must be printed on the tax statement. AGO 10-5-1938.

Levies are, in law, printed on the tax notice if they are on a separate sheet attached to said notice. AGO 3-16-1943; but see AGO 10-5-1938, noted above, in which the tax commission concurs.

It is the duty of the county treasurer to check the tax rolls upon the request of mortgagees and to give a statement as to what real property taxes, if any, are owing on property in which the mortgagee has an interest. AGO 63-64 No. 19 (4-22-63).

Tax statement must be mailed by county treasurer each year regardless of the fact that prior year's taxes remain unpaid. TCR 3-29-1939.

In view of next section pertaining to tay

TCR 3-29-1939.

In view of next section, pertaining to tax receipts, it would be advisable to endorse delinquent taxes on tax statements. Id.

It is not mandatory that real and personal property taxes be shown on one statement and separate statements are advised. Id.

County assessor is not required to fine

County assessor is not required to furnish treasurer with names and postoffice addresses of taxpayers on real property roll, although that data will be on the per-

sonal property roll. TCR 4-6-1939.

Where the real property taxes levied against a particular tract of land have been paid without protest by the mortgagee or other lien holder to whom the county treasurer has mailed a notice of taxes due, there is no provision under existing law whereby the property owner, though fully qualified for the fifty dollar tax exemption provided for by RCW 84-36.128, can thereafter obtain a refund of the amount of exemption to which he would have been entitled had his claim been filed before the taxes in question were paid. AGO 1967 No. 20.

(1) A sewer district may levy special assessments for local improvements against county-owned real property which is specifically benefited by the improvements.

(2) A county whose property has been

cifically benefited by the improvements.

(2) A county whose property has been placed on a sewer district's special assessment rolls is precluded from objecting to the inclusion of such property on the basis of an asserted lack of special benefit where it has failed to comply with the procedures set forth in chapter 56.20 RCW for raising this issue, notwithstanding its nonreceipt of actual notice of the contents of the assessment roll, where the notice required by RCW 56.20.040 was properly given by the district. AGO 1972. No. 16

The taking of passession either actual

The taking of possession, either actual or constructive, of personal property of a person who has failed to pay personal property taxes is essential to a valid jeopardy distraint pursuant to RCW 84.56.070 and 84.56.090.

and 84.56.090.

A county treasurer did not take possession of personal property by simply posting notice that he had distrained the property for the purpose of sale, where the federal government had previously seized the property by posting notices to that effect and locking the building in which the property was located, since the federal government's exclusive physical possession of the premises on the date the county posted its notice negatived the possibility of possession, either actual or constructive, by the county. by the county.

Without a valid distraint, a sale of personal property for tax delinquency is invalid and the proceedings amount to a conversion of the property.

Although RCW 84.56.070, which concerns collection of personal property taxes and allows for distraint and sale, provides that no notice of a distraint is necessary, due process requires that some notice be given the property owner which is reasonably calculated to inform him of the

To distrain is to seize and detain personal property.

A distraint made pursuant to RCW 84-56.070 and 84.56.090, which deal with the distraint and sale of personal property for collection of taxes, is intended not only to obtain security for tax delinquencies but also to give notice to the delinquent property owner that his property is being sold 71 Wash. 2d 208 Devine v. Whatcom Co.

RCW 84.56.060

Tax Receipts-Current Tax Only May Be Paid-Collection Register

Presumption of payment of a debt from lapse of time held applicable to a tax, hence distraint precluded after ten years even though treasurer's books failed to show payment. Graves v. Stone, 76 Wash. 88 (1913).

General rule is that check given in payment of tax does not discharge tax unless check is paid, but county is estopped as against third party where treasurer accepted check and issued receipt for the tax. Seward v. Fisken, 122 Wash. 225 (1922). Carbon duplicate tax receipts are public records. State v. Ramstad, 135 Wash. 34 (1925).

records. State v. Ramstad, 135 wasn. 34 (1925).

On payment of property tax, county treasurer must give a receipt containing description of property as it appears or the tax roll and partial substitution of unfamiliar abbreviations will not suffice Faunce v. Carter, 26 Wn. (2d) 211 (1946). The notation "B.T." on a tax receipt for current taxes is not a compliance with this section which requires the endorsement of delinquent taxes on such receipt, and is no defense to action to set aside a tax foreclosure based on such delinquent taxes. Kropi v. Jacobson, 27 Wn. (2d) 451 (1947).

Bona fide attempt to pay all taxes which is frustrated by treasurer's failure to collect delinquent taxes, or to endorse de-

linquent taxes on current tax receipt, is sufficient as ground to set aside foreclosure

linquent taxes on current tax receipt, is sufficient as ground to set aside foreclosure based on such delinquency. Id.

Taxpayer may pay general taxes without simultaneously paying permanent highway assessments (AGO 1913-14 p. 58) or local improvement assessments certified to treasurer. AGO 1917-18 p. 190.

Rule is different as to forest patrol assessments. AGO 1917-18 p. 210; 1925-26 p. 143. These opinions are limited, however, to question of right to pay general taxes without at same time paying forest assessments. On converse proposition, attorney general has held that person may pay forest patrol assessments without also paying the general property taxes, while not overruling previous opinions upon the reverse situation. AGO 1933-34 p. 106.

Where delinquent personal property tax has been charged against realty taxpayer may pay current tax on realty without at same time paying delinquent personal property tax. AGO 1923-24 p. 168.

County treasurer, upon approval by tax commission and state auditor, may adopt loose leaf record of taxes but payments must be posted on bound tax roll furnished by the assessor. AGO 11-24-1943.

There is no legal authority for the destruction of old tax receipts by county treasurer. TCR 2-7-1938.

RCW 84.56.070

Personal Property—Distraint and Sale, Notice, Property Incapable of Manual Delivery, Property About to Be Removed or Disposed of

Tax is enforceable against receiver. Spokane v. Annis, 43 Wash. 655 (1906); Lahn & Simons v. Matzen Woolen Mills, 149 Wash. 538 (1928).

Distraint is not limited to the specific property assessed belonging to the person charged with the tax. Porter v. Yakima County, 77 Wash. 299 (1914).

Inadequacy of price is no ground for setting aside sale upon distraint. J. K. Lumber Co. v. Ash, 104 Wash. 388 (1918).

Distraint cannot be based on contract stipulation. Tacoma Grocery Co. v. Pierce County, 142 Wash. 670 (1927); Lahn & Simons v. Matzen Woolen Mills, 149 Wash. 538 (1928).

Donkey engine cannot be distrained for

Donkey engine cannot be distrained for tax of one who never owned it. Mill & Mine Supply Co. v. Johnson, 145 Wash.

Donkey engine cannot be distrained for tax of one who never owned it. Mill & Mine Supply Co. v. Johnson, 145 Wash. 656 (1927).

Distraint one hour after repossession of automobile sold under chattel mortgage held void where distraint was not for tax on the specific automobile but for taxes on other property of the purchaser. Fowler v. Snohomish County, 149 Wash. 530 (1928). Distraint of conditionally sold automobile to enforce personal property tax against other personalty of purchaser, is subject to right of vendor to declare forfeiture and repossess automobile. Pacific Finance Co. Snohomish County, 160 Wash. 384 (1931).

Treasurer's duty in respect to distraint is ministerial and he cannot undertake to grant extension of time. State ex rel. Spokane County v. DeGraff, 162 Wash. 107 (1931).

Property of agent who listed property of corporation for assessment cannot be discrement.

Property of agent who listed property of

Property of agent who listed property of corporation for assessment cannot be distrained for taxes of corporation. Lovell v. Spokane County, 168 Wash. 633 (1932). In sale under distraint proceedings, treasurer is not authorized to sell in first instance property not described in detail assessment list; property therein described must first be sold and if proceeds are insufficient to pay taxes, costs, etc., sale may be had of enough other property distrained

to make up the difference. Mogan v. Larson, 183 Wash. 287 (1935).

Distress sale under this section held not to establish paramount title but only to subject property to prior lien for amount paid as against assignee of vendor in conditional bill of sale to the property. Reincehl v. Vervæke, 196 Wash. 348 (1938). (Although there is nothing in the court's opinion to so indicate, since the decision involved distraint of mining machinery, it is subject to interpretation that the court viewed the entire proceeding void under the rule laid down in Doe v. Tenino Coal Co., 43 Wash. 523 (1906).

The floating lien against all personal property belonging to the person assessed, other than the particular property as-

property belonging to the person assessed, other than the particular property assessed, does not fasten or become a fixed lien until the property is seized by the sheriff (now treasurer) in view of this section providing for distraint of goods and chattels of the person charged with the tax (following Pennington v. Yakima County, 127 Wash. 538 (1924). Home Owners' Loan Corp. v. Mitchell, 195 Wash. 302 (1938).

As compared with a root of the person assessed, with a root of the person as the person charged with a compared with a root of the person as the per

crs. Loan Corp. v. Mitchell, 195 Wash. 302 (1938).

As compared with a real property tax lien foreclosure and a distraint of personal property for taxes under this section, the difference between real and personal property taxes is to be noted, and also the characteristic that the former is a judicial proceeding and the latter non-judicial and summary; defenses are admissible in the judicial proceeding but injunction will not issue to protect the taxpayer from overvaluation where personal property is involved. Island County v. Calvin Phillips & Co., 195 Wash. 265 (1938).

County treasurer cannot levy upon, distrain and sell unsevered timber as personal property in satisfaction of taxes previously levied upon the real property. Bennett v. Grays Harbor County, 15 Wn. (2d) 331 (1942).

Office furniture, machinery and equip-

Office furniture, machinery and equip-

ment, theretofore mortgaged to a bank, was assessed on same sheet with manufactured products. The bank started foreclosure of its mortgage. The manufactured products had disappeared. The treasurer distrained for all property assessed. The court held treasurer must accept tax based on mortgaged property only. State ex rel. Peoples National Bank v. King County, 36 Wn. (2d) 10 (1950).

Steps required by this section itemized and applied to specific case. Metzger v. Quick, 46 Wn. (2d) 477 (1955).

To distrain personal property, the county treasurers are not required by law to take physical possession of the property since distraint may be effected by taking physical possession of the property, appointing a keeper to watch over it, or by simply posting a notice that the property has been distrained for purposes of sale. Id. County cannot bid in property at distress sale, but sheriff (now treasurer) must sell to highest bidder; if no bidders appear property may again be offered, and if an insufficient price is received, the sheriff (now treasurer) may seize and sell additional property in satisfaction of tax lien. AGO 1923-24 p. 168.

Sheriff (now treasurer) should issue to tax-purchaser document in form of bill of sale or certificate of sale evidencing payment of price and release of tax lien on the property sold. AGO 1923-24 p. 217.

Tax purchaser at distress sale takes subject to lien of subsequent taxes not in-

the property sold. AGO 1923-24 p. 217.

Tax purchaser at distress sale takes subject to lien of subsequent taxes not included in his distraint. AGO 1927-28 p. 101.

Under earlier law treasurer could not himself proceed to sell property under distraint, but was mandatorily required to file papers in distraint with sheriff. AGO 1927-28 p. 725.

County without power to bid in personal property when offered for sale for delinquent personal property taxes. AGO 1-18-1937.

Proper charges by county to

quent personal property taxes. AGO 1-18-1937.

Proper charges by county treasurer in making distraint of personal property for delinquent taxes are: 60 cents plus mileage for serving warrant, and 75 cents for posting notices. No charge can be made as cost of investigation or for making copies of distraint papers. AGO 3-14-1939.

Personal action may not be maintained against taxpayer for delinquent personal property taxes, statutorily prescribed procedures being exclusive. AGO 6-13-1947.

In view of the specific requirement of this section that the treasurer forthwith collect delinquent taxes, the treasurer has no discretion to delay distraint beyond a reasonable period of time for carrying out of the distraint process. AGO 53-55 No. 94 (7-16-53).

Railroad cars of private car companies, assessed by tax commission, are subject to distraint for collection of delinquent taxes. TCR 10-2-1944.

Contract for the purchase of state land may be distrained to enforce collection of

tax levied thereon. TCR 1-9-1947.

Lien of tax on personal property, privately owned when assessed, cannot be enforced against a national bank or the property assessed, after the bank acquires title pursuant to chattel mortgage foreclosure, but held enforceable against a subsequent purchaser. TCR 4-24-1950.

In particular case treasurer should accept partial payment to relieve specific item of tax lien so mortgage foreclosure giving free title can be effected. TCR 8-13-1951.

It is within the discretion of the treasurer to determine whether or not the

I3-1951.

It is within the discretion of the treasurer to determine whether or not the property is capable of manual delivery, and the treasurer having determined that the property was capable of manual delivery, this section no longer applies. Metzger v. Quick, 46 Wn. (2d) 477 (1955).

Failure of taxpayer to receive the notice prescribed by this section does not defeat tax liability. TCR 3-21-1939.

To distrain is to seize and detain personal property. Devine v. Whatcom County, 71 W.D.2d 208, 427 P.2d 731 (1967).

Although this statute, which concerns collection of personal property taxes and allows for distraint and sale, provides that no notice of distraint is necessary, due process requires that some notice be given property owner which is reasonably calculated to inform him of sale. Devine v. Whatcom County, 71 W.D.2d 208, 427 P.2d 731 (1967).

Taking of possession, either actual or constructive, of personal property of person who has failed to pay personal property taxes is essential to valid jeopardy distraint pursuant to this statute and RCWA 84.56.090. Devine v. Whatcom County, 71 W.D.2d 208, 427 P.2d 731 (1967).

County treasurer did not take possession of personal property we simply posting

County, 71 W.D.2d 208, 427 P.2d 731 (1967).

County treasurer did not take possession of personal property by simply posting notice that he had distrained property for purpose of sale, where federal government had previously seized property by posting notices to that effect and locking building in which property was located, since federal government's exclusive physical possession of premises on date county posted its notice negatived possibility of possesion, either actual or constructive, by county. Devine v. Whatcom County, 71 W.D.2d 208, 427 P.2d 731 (1967).

Distraint made pursuant to this statute and RCWA 84.56.090, which deal with distraint and sale of personal property for collection of taxes, is intended not only to obtain security for tax delinquencies but also to give notice to delinquent property owner that his property is being sold. Devine v. Whatcom County, 71 W.D.2d 208, 427 P.2d 731 (1987).

Without valid distraint, sale of personal property for tax delinquency is invalid and proceedings amount to conversion of property. Devine v. Whatcom County, 71 W.D.2d 208, 427 P.2d 731 (1967).

RCW 84.56.090

Distraint and Sale of Property About to Be Removed or Dissipated— Computation of Taxes, Entry on Rolls, Tax Liens

Provision for accelerating distraint indi-

Provision for accelerating distraint indicates that personal property tax lien attaches on date of assessment. State v. Snohomish County, 71 Wash. 320 (1912).

Stock of goods was not "dissipated or about to be dissipated," within meaning of this section, by reason of fact that it was removed from store and placed in warehouse after statewide prohibition law went into effect, and county treasurer held liable in damages for unlawful distraint. Hughes v. Carr, 101 Wash. 109 (1918).

It is within the discretion of the treasurer to proceed under this section, to enforce payment of delinquent personal property taxes when he discovers that a portion of the property subject to such taxes has been removed from the taxpayer's premises. Metzger v. Quick, 46 Wn. (2d) 477 (1955).

Where county treasurer distrains personal property under quick-collect statute for taxes not yet levied, taxes are computed at rate of levy for preceding year. AGO 3-20-1935.

Under prior law, where county treasurer, acting under 1935 quick-collect statute,

collected by distraint or otherwise, taxes not yet levied, and based on levy for preceding year, which taxes exceed tax based on current levy, county commissioners might refund excess, on presentation of claim of taxpayer. AGO 3-26-1936. Lien of personal property tax on personal property conveyed to federal instrumentality and public utility district subsequent to assessment thereof may be discharged by determination and payment of tax based on preceding year's levies, as provided in this section. AGO 1-19-1940. The authority given the county treasurer in this section is limited to the specific property assessed and does not authorize the treasurer of the assessing county to distrain other personal property from the taxpayer in any other county to which the specific property has been removed. Such procedure should be resorted to promptly specific property has been removed. Such procedure should be resorted to promptly after removal of the specific property and in all other cases should follow procedure authorized in next three sections. AGO 1941-42 p. 125. PTB-T, 39, 1-12-1942.

Where personal property assessed in one county is removed to another and taxes

thercon are certified for collection to the treasurer of the latter, such treasurer must collect or attempt to collect the taxes so certified; but, he is not liable for failure to do so. AGO 2-11-1952.

When collection is made on basis of levy of preceding year, taxpayer is not entitled to refund if lower levy is made later in year of payment. AGO 8-9-1944. Except under special statute, county treasurer may not accept real property taxes until general statutory date. TCR 8-30-1943; AGO 10-27-1947.

Jeopardy distraint is appropriate for accelerated enforcement of a personal property tax lien when personal property of a private corporation is about to be taken over by a public utility district. AGO 10-21-1949.

In proceeding under this section the

In proceeding under this section the county assessor should include in his current roll all current valuations upon which advance tax collections have been based, but should note against each item that the tax based thereon was collected on the roll for the preceding year. TCR 3-25-1938.

County treasurer in accounting to the county auditor, and, in turn, to the state auditor for advance tax collections under this section, should note thereon "Advance tax collections on X rolls, based on Y valuations—State tax liability should not be increased thereby," in order to prevent

duplicate liability for state tax, *Id.*Taxpayer may not clect to accelerate payment of personal properly taxes but payment may be accelerated if jeopardy is adjudged by county assessor or treasurer, TCR 3-30-1943.

Railroad cars of private ear companies, assessed by tax companies, assessed by the companies of the companies o

urer. TCR 3-30-1943.

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Without valid distraint, sale of personal property for tax delinquency is invalid and proceedings amount to conversion of property. Devine v. Whatcom County, 71 W.D.2d 208, 427 P.2d 731 (1967).

Distraint made pursuant to RCWA 84.56-070 and this statute, which deal with distraint and sale of personal property for collection of taxes, is intended not only to obtain security for tax delinquencies but also to give notice to delinquent property owner that his property is being sold. Devine v. Whatcom County, 71 W.D.2d 208, 427 P.2d 731 (1967).

Taking of possession, either actual or constructive, of personal property of person who has failed to pay personal property taxes is essential to valid jeopardy distraint pursuant to RCWA 84,56,070 and this statute. Devine v. Whatcom County, 71 W.D.2d 208, 427 P.2d 731 (1967).

RCW 84.56.120

Removal of Property From State After Assessment Without Paying Tax

This and next section provide for computing amount and accelerating payment of taxes on personal property removed from the state after assessment date, and when taxes have been thus computed and

paid lien thereof is discharged and cannot be restored for purposes of insuring further payment whenever it may develop that the new consolidated levy will exceed that for the preceding year. AGO 1931-32 p. 51.

RCW 84.56.170

Collection of Certified Taxes-Remittance

The treasurer receiving certification provided in this section and the preceding section is required to collect or attempt to collect said taxes, but the treasurer is

not subject to liability provided in RCW 84.56.350 for failure or neglect to attempt to collect such taxes. AGO 51-53 No. 236 (2-11-52).

RCW 84.56.180

Transient Trader, Taxation of Merchandise of

This act applies only to non-residents of the state bringing goods into the state after assessment date to be sold, etc., and hence does not authorize taxation of goods moved from King county to Whatcom county for purpose of sale. Johnston v. Whatcom County, 27 Wash. 95 (1902).

This section held constitutional notwithstanding goods have been taxed in other state. Nathan v. Spokane County, 35 Wash. 26 (1904). (A proviso authorizing abatement of next year's tax which appeared in earlier act was held invalid.)

Buggies brought in from other state for sale held taxable under this section

where they were assembled at warehouse from which deliveries were made to points throughout county. Spaulding v. Adams County, 79 Wash. 193 (1914).

This act has no application to local merchant who opens place of business after assessment date. AGO 1923-24 p. 61.

Stock of goods brought into state after the assessment date are not taxable for that year if so brought in in the regular course of trade or business, but are taxable if brought into the state to be disposed of without vendor's intention of engaging in permanent trade. AGO 8-15-1935.

RCW 84.56.200

Removal of Timber Or Improvements On Which Tax Is Delinquent-Penalty

Under this section owner can be punished for removing fences from his land on which taxes are delinquent and unpaid. AGO 1927-28 p. 601.

Aside from criminal penalty, this section affords no remedy where timber assessed as realty is removed other than foreclosure of certificates of delinquency against the land. ACO 1927-28 p. 620. (This led to grave abuse for reason that criminal penalty could not be invoked except for removal of timber after taxes became delinquent, which enabled owner with im-

punity to remove timber of fifteen months

punity to remove timber of fifteen months after assessment.)
Purchaser of timber from lands upon which taxes delinquent is not personally liable for such delinquent taxes, but is liable for penalties provided by statute. AGO 8-26-1935.
Wrongful act of loggers in removing timber from land subsequently acquired by eounty for delinquent taxes does not give county any action against loggers for damages, criminal action being outlawed, AGO 2-23-1943.

RCW 84.56.210

Severance of Standing Timber Assessed as Realty-Timber Tax May Be Collected as Personalty Tax

County treasurer had right to sell sev-

County treasurer had right to sell severed timber for delinquent taxes under this section. Bennett v. Grays Harbor County, 15 Wn. (2d) 331 (1942).
Where logging company owning land and standing timber, severs timber, without payment of taxes thereon, county treasurer may treat timber as personal property and after notice to owner of such election, may collect current and delinquent taxes not already foreclosed, by enforcing lien therefor on severed timber or on other personal and real property of owner, or by action and real property of owner, or by action

at law on owner's personal obligation. In such case, where full amount of delinquent taxes are not realized by county by tax foreclosure on logged-off land, county has right of action for deficiency against tax-payer wrongfully removing timber subject to delinquent tax. AGO 1939-40 p. 276.

Where land and timber are separately owned and county forecloses on the land, it would have the right of any other landlord to order the timber removed within a reasonable time. TCR 9-11-1936.

RCW 84.56.220

Lien of Personalty Tax Follows Insurance

In case of partial destruction proceeds of insurance can be held only for tax upon property destroyed and not for all personal property tax due from insured. AGO 1927-1928 p. 949; also AGO 6-4-1941.

Application of this section in view of statute authorizing half payments, construed. AGO 1931-32 p. 321.

Purpose of statute was to safeguard lien of delinquent personal property taxes by transferring it from the property to the proceeds of insurance where the property is destroyed after delinquency. Id.

County treasurer cannot lawfully hold insurance money paid because of fire damage to personalty on which no tax is due In case of partial destruction proceeds of

(now; or is a lien), because owner also owned other personalty in same building bought by him subject to certain delinquent taxes. AGO 7-9-1936.

This section applies only to taxes which are delinquent: taxes not delinquent at the time of desstruction, even though a lien upon property destroyed, do not become a lien upon the insurance. AGO 3-7-1951.

In the case of real property, the lien for

In the case of *real* property, the lien for delinquent taxes does not attach to the proceeds of insurance covering any buildings on the realty destroyed by fire. AGO 8-21-1951.

RCW 84.56.230

Monthly Distribution of Taxes Collected

Where unlawfully excessive levy was made for school purposes and the county treasurer has kept the excess tax in separate fund awaiting opinion or decree before allocating money or making refund to taxpayers, the county treasurer is without authority to make such refund without an appropriate judgment of refund. AGO 8-31-1934 31-1934.
This section is mandatory, so the treas-

urer has no authority to set aside taxes

paid under protest for possible refund should the statute under which the taxes were levied be held unconstitutional. AGO 55-57 No. 198 (2-6-56). See also RCW 35.02.140 which provides that uncollected road district taxes levied on any property subsequently forming a part of an incorporated city or town shall be paid to that city or town when colbe paid to that city or town when collected.

RCW 84.56.240

Cancellation of Uncollectible Personalty Taxes

The cancellation of taxes contemplated in this and the two following sections is not final and means no more than that such taxes shall not be considered as an asset of the county in making the next

budget and tax levy. The duty is mandatory upon the treasurer to file the list mentioned, on the first day of January following delinquency. AGO 1943-44 p. 275.

RCW 84.56.250

Penalty for Wilful Noncollection or Failure to File Delinquent List

This section aids the presumption of payment of tax after lapse of years, because it is not to be presumed that treasurer elected to incur this penalty. *Graves v. Stone*, 76 Wash. 88 (1913).

Treasurer of county to which delinquent taxes assessed in another county have been certified due to removal of personalty is not liable for failure or neglect to attempt to collect such taxes. AGO 2-11-1952.

RCW 84.56.260

Continuing Power to Collect Taxes

This section continues the power and duty of treasurer and his successors in office indefinitely until taxes have been

paid. Puget Sound National Bank v. City of Seattle, 9 Wash. 608 (1894). (Subject now to next section.)

RCW 84.56.270

Court Cancellation of Personalty Tax Six Years Delinquent

Although a county is not an insurer of title, it has the duty in tax foreclosure proceedings to describe the property to be sold with reasonable accuracy so as to permit the record owner to know that his property is being sold, for the purchaser to ascertain what property he is buying, and for a proper deed to be executed to the purchaser. If the descrip-

tion is so inadequate as to encompass unascertainable and nonexistent property, the court is without jurisdiction to foreclose; hence, any money paid by a purchaser is totally without consideration and may be recovered with interest from the date of sale. Wingard v. Heinkel, 70 W.D.2d 705, 424 P.2d 1010 (1967).

RCW 84.56.290

Adjustment With State for Reduced or Cancelled Taxes

"Judicial proceeding" referred to in this

"Judicial proceeding" referred to in this section does not include a proceeding before a board of county commissioners or the tax commission. AGO 1931-32 p. 117.

No administrative process is available to reduce the state tax certified to a county by the State Auditor on the basis of the abstract total on which the State Board of

Equalization levied the state tax, even though the valuation used in computing such state tax later reduced by order of the Tax Commission. Proceeding before Tax Commission not "judicial proceeding" as referred to in this section and order of the Tax Commission is not a "final judgment or decree." AGO 11-12-1952.

RCW 84.56.310

Interested Person May Pay Real Property Taxes

Use of language "person or authority" (now reads "person receiving"), does not indicate that party paying real taxes under this section must also pay street assessments to city treasurer; hence there is nothing in this section negativing rule that general taxes are paramount to such as-

sessment. McMillan v. Tacoma, 26 Wash.

sessment. McMillan v. 1466...., 1358 (1901).
This section does not purport to make provision for the reimbursement of amounts of taxes so paid by the payer. Olson v. Chapman, 4 Wn. (2d) 522 (1940).

RCW 84.56.320

Recover by Occupant or Tenant Paying Realty Taxes

This statute is liberally construed and

This statute is liberally construed and recovery is authorized to one who has an interest "or a bona fide claim of interest," hence guardian who out of her own funds paid taxes upon property of her wards is entitled to lien against the property. Burgert v. Caroline, 31 Wash. 62 (1903).

Rule of ejusdem generis is applied to "any other person," so that it means those whose relation to the property is of the same nature as occupant or tenant, or one whose relation to the property grows out of or is subject to superior title in the owner; hence this section does not apply to one who paid taxes as owner, in a case where there was a contest over title. Vietzen v. Otis, 63 Wash. 411 (1911).

This section has no application to a person paying taxes on land of another through mistake. Wiswell v. Beck, 92 Wash. 208 (1916).

208 (1916).

The lien given by this section to an oc-cupant or tenant of land who pays taxes that should have been paid by the owner, is mentioned in questioning without deciding, whether the possessor of personalty may have a similar lien for taxes paid. Ray v. Hill, 194 Wash. 321 (1938).

The lien is not available to tenants in common seeking to recover against their cotenants for taxes paid on the property, since they do not come within the class described; however, their failure to justify recovery under the statute docs not prevent them from seeking the relief made available under the equitable subrogation theory of the common law, which is wholly independent of the relief provided by statute. Olson v. Chapman, 4 Wn. (2d) 522 (1940).

RCW 84.56.330

Payment By Mortgagee or Other Lien Holder

This section applies only to realty and therefore does not apply to payment of tax upon personalty by holder of chattel mortgage. Dunsmuir v. Port Angeles Gas Co., 24 Wash. 104 (1901).

This section is applicable to general judgment lien as well as mortgage lien. Packwood v. Briggs, 25 Wash. 530 (1901).

Mortgagee's rights are protected under this section and he cannot, therefore, purchase outstanding tax title and destroy title of his mortgagor. Shepard v. Vincent, 38 Wash. 493 (1905).

Additional lien given by this section does not expire with expiration of mortgage lien, but mortgagee becomes subrogated to rights of county; hence lien is not lost until taxes are paid. Childs v. Smith, 58 Wash. 148 (1910); Catlin v. Mills, 140 Wash.

Wash. 148 (1910); Catlin v. Mills, 140 Wash. 1 (1926).

Where mortage lienor's interest equals or exceeds the value of land he can maintain an action to reduce excessive taxes thereon, since he has a right at common law and under this statute to protect his interest. Inland Empire Land Co. v.

Douglas County, 149 Wash. 253 (1928).

Action or proceeding for recovery of taxes paid. Lovell v. Spokane County, 168 Wash. 683 (1932).

Tax receipts held by a first mortgagee, although not recorded according to this section, are admissible to show payment, the section showing that when not recorded the lien of the payer shall be inferior only to mortgages and incumbrances which are senior to the payer's. Federal Land Bank of Spokane v. Statelen, 191 Wash. 155 (1937). (1937)

(1937).

Junior mortgagee cannot by purchasing tax title destroy rights of senior mortgagee any more than he can those of mortgagor. Tax deed in such case amounts to no more than tax receipt giving him a lien under this section. Oregon Mortgage Co. v. Leavenworth Securities Corporation, 197 Wash. 436 (1939).

Lienholder entitled to pay taxes though covered by tax installment contract (under former law) including other property and even though, in contract, taxes not segregated by tracts. AGO 3-29-1941.

RCW 84.56.340

Payment On Part of Tract or On Undivided Interest-Division

Payment On Part of Tract or

Person desiring to pay on undivided interest is entitled to redeem from certificate of delinquency by paying amount in proportion to his interest. State ex rel. Mc-Claine v. Reed, 29 Wash. 383 (1902).

The same holds true of person desiring to redeem a part of a tract or lot assessed in gross and the treasurer (now assessor) upon petition in such case is required to apportion taxes under this section. Coleman v. Security Savings Society, 57 Wash. 675 (1910).

Notice is not required where value of tract is less than \$2,000. Id.

County treasurer (now assessor) is authorized to adopt such procedure under this section as he deems most fitting. Id.

This section providing for proportionate payment of taxes by one paying an undivided interest in real property, is directory or permissive only, and does not compel one who has such an interest to comply with its provisions. Olson v. Chapman, 4 Wn. (2d) 522 (1940).

This section is applicable either before or after issuance of certificates of delinquency. AGO 1927-28 p. 352.

This statute does not apply to diking improvement district assessments so as to authorize segregation of lands subject thereto on request of owner. AGO 1935-36 p. 49.

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thereto on request of our p. 49.

After institution of tax foreclosure suit, owner not entitled to have treasurer (now assessor) divide the tract taxed and apportion tax and costs so taxpayer can redeem part of it, but tracts separately taxed may be separately redeemed. AGO 1-19-1938.

1-19-1938.
This section contemplates a tax segregation only with respect to the surface area theretofore taxed as a unit. Hence, segregation not permissible as between separately valued surface and mineral rights in the same area in common ownership. AGO 3-23-1940.

Where surface and mineral rights in land are held in different ownerships, it is the duty of the county assessor, under this section, to segregate the interests for assessment and taxation purposes. It is likewise the assessor's duty to make such segregation in all cases where mineral rights in land are reserved by grantor.

AGO 11-9-1940.

It is assessor's duty to segregate current or delinquent taxes when payment on segregated portion is to be made. AGO

Undivided interests in real property are separate estates, should be listed separately on the tax rolls by the assessor in the same manner and under the same circumstances as he would separately list divided interests, when it appears that owners thereof desire or will desire to pay their taxes individually. AGO 10-29-1947.

Owners of easement may request segregation of their interest in accordance with this statute, and assessor must comply. AGO 55-57 No. 215 (3-1-56). But see also

AGO 55-57 No. 215 (3-1-56). But see also 84.64.460.
Real estate which has been plotted into lots and thereafter subdivided into smaller units which are in separate ownership (except for one unit owned by all tenants in common) may be assessed by the county assessor against the unit owners separately both as to their individual units and as to their undivided interest in the unit owned in common. AGO 61-62 No. 171 (9-27-62).
Where either county assessor or treasurer grouped lots and the same appearing groups on the treasurer's tax statement, the treasurer must segregate any lot or

the treasurer must segregate any lot or lots from such groups and permit a tax-payer to pay on the property so segregated; and any other real property assessed in gross must be segregated for the same purpose. TCR 4-17-1944.

Land assessed in one tract or in gross and resultant taxes must be segregated for the same purpose. TCR 4-17-1944.

Land assessed in one tract or in gross and resultant taxes must be segregated to permit payment of current or delinquent taxes on segregated portion. TCR 4-24-1945.

County treasurer may segregate an undivided interest and accept payment thereon without application to assessor; treesurer to show such segregation on tax roll as he would in case of a divided interest; in case of foreclosure of certificate of delinquency issued to the county, names used in foreclosure procedure should be those, if known, of owners of those undivided interests upon which tax has not been paid. TCR 11-3-1947. See also AGO 10-29-1947.

RCW 84.56.360

Separate Ownership of Improvements—Separate Payment Authorized

Segregation under this section authorized only where improvements are held

in separate ownership from the fee. Smith v. Henley, 53 Wn. (2d) 71 (1958).

RCW 84.56.390

Treasurer's Record of False or Erroneous Listing to Board of Equalization

Under this section, county treasurer exercises judicial functions and prohibition will lie if he acts without or in excess of jurisdiction, but if he acts merely erreneously, remedy is by writ of review. State ex rel. Lewis v. Hogg, 22 Wash. 646 (1900).

(1900). The act of the assessor in sending to the treasurer a second assessed valuation did not constitute a mistake but an unwarranted attempt to alter tax rolls previously prepared. Such a situation is not one which the treasurer was required to refer to the county board of equalization. British Columbia Breweries (1918) Ltd. v. King County, 17 Wn. (2d) 437 (1943). Under earlier statute it was held that correction could be made where improvements have been valued to wrong lot, or where real estate was assessed in wrong school district, but not where property was nonexistent when assessed. AGO 1913-14 p. 251.

p. 251.

It was also held that such statute did not authorize correction of assessment where true acreage was much less than that shown on the assessment rolls, AGO 1913Treasurer's record of errors under this section is limited to such as appear on the current roll turned over to him for collection. AGO 1915-16 p. 135; 1927-28 p.

County board, at its April session, cannot sit in judgment on the equalized assessed valuation of railroad, telegraph, telephone, truck and stage lines in Thurston county fixed by tax commission and state board of equalization, and hence it is not duty of county treasurer to report on same to said county board. AGO 4-11-1934.

Real property acquired by Federal Farm Security Administration prior to October 1938, would be exempt from taxation for 1938 since such title was acquired prior to the tax lien being fixed by levy of the tax. Such tax might properly be stricken from tax rolls by the county board of equalization for April, 1938, reconvened for that purpose by the tax commission. AGO 8-7-1939.

Providing no revaluation of property is

Providing no revaluation of property is involved, the board, at either its April or November session, may cancel any assessment that is invalid beyond a reasonable doubt, whether the underlying error was

legal or clerical, and may correct any "manifest error" on the tax roll, regardless of the nature of the error. AGO 12-8-1947. The omission of an improvement in assessing real property may be corrected first by the assessor as omitted property in accordance with RCW 84.40.080, and if not by him, by the April Board of Equalization upon recommendation by the county treasurer. AGO 53-55 No. 87 (7-13-53). The five day notice requirement of the statute dealing with the July meeting of the county board is not applicable to procedure under this section, since this section sets up its own procedure. TCR 3-22-1937.

1937.

There is no authority for remitting interest on lawful portion of tax after county board reduces such tax after delinquency has set in. TCR 10-14-1937.

At its April session, county board may remove tax exempt real property from county tax rolls, and on application of

county treasurer approved by prosecuting attorney, tax commission may reconvene April session for past years for this purpose. TCR 5-3-1940.

Where the assessed value of a building was inadvertently omitted in writing the tax roll, it should be added by the next April board of equalization. TCR 3-2-1944.

Reconvened April board has power to cancel taxes imposed in prior years on exempt property or taxes becoming uncollectible by acquirement of title by any tax exempt governmental unit. TCR 6-25-1945; TCR 1-12-1949.

April board of equalization has no au-

April board of equalization has no authority to cancel portion of tax attributable to timber from tax on timberland, though there was no timber on the land. When county treasurer accepted the part attributable to land only, the tax lien for the timber remained against the land. TCR 5-3-1949.

RCW 84.56.400

Treasurer's Record of Manifest Errors in Listing-June Meeting of Board of Equalization-Cancellation on Correction of Assessments-Consideration by Board

Tax liens on real property are discharged upon the acquisition of the property by school district, and unpaid taxes thus rendered uncollectible may be cancelled by the April meeting of the county board of equalization. But see RCW 79-44.170 as to tax liens on real property sold to the state or its political subdivisions after June 22, 1955. AGO 55-57 No. 55 (4-6-55). RCW 79.44.170 is set out in small print below RCW 84.60.010.

See AGO 55-57 No. 163 (11-17-55) for reconciliation of 1955 amendment to this section permitting cancellation of unpaid taxes upon property belonging to the state

or any municipal corporation and RCW 79.44.170, set out in small print below RCW 84.60.010.

The April Board of Equalization may correct tax rolls to delete taxes levied under unconstitutional act as manifest error. AGO 55-57 No. 282 (6-7-56).

Property taxes on real property escheated to the state should be cancelled by the county board of equalization at the April meeting. Drainage district assessments levied against property escheated to the state must be paid by the state. AGO 59-60 No. 49 (6-25-59).

Chapter 84.60 LIEN OF TAXES

RCW 84.60.010

Priority of Tax Lien

Upon insolvency of taxpayer, lien for federal income taxes has priority over state or county taxes. U. S. V. San Juan County, 280 Fed. 120 (1928); Exchange Nat. Bank v. U. S. P. S., 147 Wash. 176 (1928), affirmed Spokane Co. v. U. S., 279 U. S. 80 (1928). Order of dissolution of bank did not exonerate stock from claim for unpaid taxes which had become a fixed and primary obligation before the order of dissolution. Bramel v. Manring, 18 Wash. 421 (1898).

Tax foreclosure and sale passes title freed from prior easement, where owner of easement did not seek pro tanto segregation of land affected thereby. Hansen v. Carr, 66 Wash. 81 (1911).

Tax title ousts one claiming by adverse possession, since foreclosure has all force of proceeding in rem and vests new title independent of all previous titles or claims of title. Gustaveson v. Dwyer, 78 Wash. 336 (1914).

Superiority of tax liens is in inverse order to other liens the letter lies in the second of the se

independent of all previous titles or claims of title. Gustaveson v. Dwyer, 78 Wash. 336 (1914).

Superiority of tax liens is in inverse order to other liens, the latest lien in point of time, if for a valid tax defaulted, being superior to liens prior in time, so far as the taxing body is concerned. Whatcom County v. Black, 90 Wash. 280 (1916).

Contract to convey good title is fulfilled by delivery of tax title. Wilson v. Korte, 91 Wash. 30 (1916).

Priority must be created by positive statute and not by construction. Scandinavian-American Bank v. King County, 92 Wash. 650 (1916).

Tax title is superior to lien of prior mortgage. Fidelity Securities Co. v. Dickinson, 117 Wash. 323 (1921); Minshull v. Douglas County, 133 Wash. 650 (1925).

Under this statute it was held that general tax lien was paramount to that of local improvement assessments, and that holder of certificate of delinquency did not have to pay assessments before foreclosing and purchaser for general taxes took free and clear of local assessment liens (McMillan v. Tacoma, 26 Wash. 358 (1901); Keene v. Seattle, 31 Wash. 202 (1903); Ballard v. Way, 34 Wash. 116 (1904); Pennsylvania Co. v. Tacoma, 36 Wash. 206 (1905; Ballard v. Ross, 38 Wash. 209 (1905)), but this has since been modified by amendment to local improvement statute under which holder of certificate of delinquency must before bringing action to foreclose pay outstanding local assessments or else acquire title subject thereto (Schroeder v. Raymond, 117 Wash. 238 ute under which holder of certificate of delinquency must before bringing action to foreclose pay outstanding local assessments or else acquire title subject thereto (Schroeder v. Raymond, 117 Wash. 238 (1921); Seattle v. Everett, 125 Wash. 39 (1923); Seattle v. Equitable Bond Co., 126 Wash. 111 (1923)) while providing that where property is stricken off to county and subsequently re-sold a new title is created free and clear of prior incumbrances, including local assessments (Maryland Realty Co. v. Tacoma, 121 Wash. 230 (1922); Collins v. Spokane, 123 Wash. 156 (1923); State ex rel. Friedlander v. Dunning, 132 Wash. 622 (1925); Loveless v. Chehalis, 133 Wash. 32 (1925); Everett v. Morgan, 133 Wash. 225 (1925) and that where a private individual purchases at a county foreclosure he takes subject to local assessment liens. Tacoma v. Fletcher Realty Co., 146 Wash. 671 (1928); 150 Wash. 33 (1928).

As to irrigation district assessments, it was held in Stote ex rel. Clancy v. Columbia Irr. Dist., 121 Wash. 79 (1922), that lien of general tax was paramount to irrigation assessments then levied; but that county taxtitle land while in possession of county was subject to future irrigation assessments. Cf. AGO 1925-26 p. 197.

On the converse pioposition, it was held in North Spokane Irr. Dist. v. Spokane County, 173 Wash. 281 (1933), and Kennewick Irr. Dist. v. Benton County, 179 Wash. 1 (1934), that notwithstanding this section conferring priority upon general tax liens, in view of irrigation district assessments cancels all general taxes then existed), a deed to the irrigation district assessments cancels all general taxes

against the property and a subsequent sale to a stranger to the title or to the former owner conveys the property free and clear of the lien of outstanding general taxes. In consequence of these decisions, the legislature, in 1935, amended the irrigation district statute, above mentioned, so as to proserve absolutely the lien of general taxes when property is conveyed to a private individual upon sale for irrigation district assessments and afford a measure of protection when deed is issued to the irrigation district.

As to drainage, diking and sewerage improvement districts assessments rule is different by virtue of special statute, somewhat similar to that prescribed in case of municipal local assessment. (Now RCW 85.08.490-500.) Baldwin v. Frisbie, 149 Wash. 294 (1928); AGO 1929-30 p. 662.

General tax lien is paramount with result that lien of unpaid inheritance tax is destroyed by general tax foreclosure. Walla Walla v. State, 197 Wash. 357 (1938). Priority of real property tax to antecedent mortgage on the premises recognized, but held that in the absence of statute making tax on personal property a superior lien, the general rule is that such tax is not superior to prior mortgage on real property. Home Owners' Loan Corporation v. Mitchell, 195 Wash. 302 (1933). Priority as between lien for inheritance or succession or income tax and lien for general taxes, see 119 A. L. R. 1330.

In view of the priority given tax liens by this section, held that where the owner of a tract sold the north half resulting in the creation of an easement therein in favor of the owner of the south half, such easement was extinguished by the county's foreclosure of its lien for general taxes and the obtaining of title by the county to both tracts. Harmon v. Gould, 1 Wn. (2d) 1 (1939).

A tax foreclosure wipes out any rights acquired by adverse possession. Rushton

the obtaining of title by the county to both tracts. Harmon v. Gould, 1 Wn. (2d) 1 (1939).

A tax foreclosure wipes out any rights acquired by adverse possession. Rushton v. Borden, 29 Wn. (2d) 831 (1948).

In a receivership case, failure to prove that certain personal property, sold by a receiver, was the same property that was assessed in several prior years, precluded establishment of priority of the resultant county claims over claims for certain federal taxes; and, the fact that the assessment in one year was not made until after the receiver took custody of the property, and did not become a specific lien until after the insolvency of the debtor, resulted in a similar preclusion. Palace Fish & Oyster Co. v. Bean, 32 Wn. (2d) 56 (1948).

County tax liens on property which has escheated to the state may be enforced against the state's interest by means of foreclosure and sale. St. Paul and Tacoma Lumber Co. v. State of Washington, 57 Wash. 807 (3-9-61).

Diking and drainage district assessments are inferior to general taxes and the lien thereof is destroyed upon general tax foreclosure. AGO 1925-26 p. 197.

Even though statute declares special road assessments to be first lien on property assessed they are inferior to lien of general taxes. AGO 1929-30 p. 375.

By virtue of special statute commercial waterway assessments are of equal rank

By virtue of special statute commercial waterway assessments are of equal rank with state, county and city taxes and they are not, therefore, wiped out by general tax foreclosure, but are merged in the deed issued upon such foreclosure. AGO 1929-30 p. 700.

Priorities as between property tax and occupation tax. Since rights of state as to unpaid occupational taxes are those of pidgment creditor only, the state's lien on specific personal property for delinquent occupational taxes is inferior to lien for unpaid ad valorem taxes assessed against the specific property. AGO 1933-34 p. 290.

If a given item of the taxpayer's personal property, other than that specifically taxed, is distrained for payment of personal property taxes before execution is levied against such property for enforce-

ment of delinquent occupational tax, the lien of the personal property tax takes precedence over lien of the occupational tax. But if levy is made for collection of occupational tax before property is distrained for collection of personal property tax, lien of occupational tax takes precedent dence over lien of personal property tax.

dence over lien of personal property tax. Id.

Priority as between occupational tax and real property tax in insolvency or bankruptcy proceedings. Lien of personal property tax as to which a lien has attached as to specific property at time of insolvency or bankruptcy proceedings takes precedence over debtor's unpaid occupational taxes. In cases of insolvency or bankruptcy proceedings (1) property taxes on specific items of personal property passing to receiver or trustee have priority, as to proceeds of such specific items, over unpaid occupational taxes; (2) unpaid personal property taxes which have at time of initiation of such proceedings become a lien on distrained personal property passing to receiver or trustee, take precedence as to proceeds of such distrained property over occupational taxes as to which no execution has been levied; (3) unpaid occupational taxes as to which execution has been levied on specific personal property passing to receiver or trustee, take precedence, as to the proceeds of property so levied on, over unpaid personal property taxes not a lien on specific property in the hands of such receiver or trustee, and as to which no distraint proceedings have been instituted; and (4) unpaid occupational taxes as to which has disappeared and as to which no distraint proceedings have been levied and unpaid personal property taxes assessed against property which has disappeared and as to which no distraint proceedings. Id.

Personal property tax lien is superior to Id.
Priority as between occupational tax and

prior mortgage on the taxed personal

a prior mortgage on the taxed personal property, but when charged against real property is inferior to a prior mortgage on such realty. AGO 10-9-1936.

Priority as between general taxes and business and occupation taxes explained. As to personal property specifically assessed the lien of personal property taxes is superior to the lien of a subsequently filed business tax warrant, but this is not true in respect to personal property taxes which cannot be satisfied out of the property specifically assessed and for which distraint of other personal property has to be made or which are chargeable to realty of the taxpayer subsequent to the filing of the business tax warrant. AGO 1937-38 pp. 307, 358.

The statute of limitations does not apply to the claim of the state or its taxing units for property taxes and therefore no real or personal property tax should ever be cancelled or stricken from tax rolls unless paid or ordered cancelled by a competent court. AGO 4-27-1943.

When operating personal property, assessed by the tax commission, becomes exempt by transfer to public ownership prior to attachment of the lien, an assessment thereof may be cancelled by state board of equalization or the commission. AGO 1945-46 p. 900.

1925 ex.s. c 130 § 99, from which this section was derived, referred only to real property, and that language takes precedence over the code. AGO 57-58 No. 15 (2-6-57). See also RCW 84.60.030.

Existing lien on land purchased by Indian with title held in trust by U. S. is unenforceable, but subsequent grantees take title subject to such lien. AGO 57-58 No. 96 (7-10-57).

General tax foreclosure destroys the lien of irrigation district assessment then levied. TCR 2-9-1937.

RCW 84.60,020

Time at Attachment of Tax Liens

Under this section, the lien of real property taxes while attaching as of the assessment date, is inchoate and unenforceable until taxes have been levied; while the lien of personal property taxes is a matured and perfect lien from the date of assessment. State v. Snohomish County, 71 Wash. 320 (1912).

Real estate passing into public ownership after assessment but before levy, accordingly, is tax-exempt. See notes to RCW 84.36.010 herein.

Personalty passing into public ownership after assessment, however, is subject to tax for that year and can be distrained, inasmuch as lien had attached. Pauallup v. Lakin. 45 Wash. 368 (1907): Puget Sound P. & L. Co. v. Seattle, 117 Wash. 351 (1921). It is not to be implied from these decisions, however, that taxes can be enforced against realty passing by condemnation for strictly public use, even though award be made after attachment of lien, Gasway v. Seattle, 52 Wash. 444 (1909); AGO 1929-30 p. 477. In Gasway v. Seattle, supreme court distinguished the personal property cases by saying that there the property passed by purchase. Attorney General rejects this distinction, and holds true distinction to be that in personal property cases, property was acquired for private or at best quasi-public use and not for strictly public use as in case of condemnation.

It was held in Port of Seattle v. Yesler Estate. 32 Wash. 163 (1914) that damage

private or at best quasi-public use and not for strictly public use as in case of condemnation.

It was held in Port of Seattle v. Yesler Estate, 83 Wash. 163 (1914), that damage when paid into registry of court could be subjected to existing tax liens. In that case payment of the award was made February 20, 1913, and it was accordingly held that award could be impressed with lien of 1912 taxes, since under this section (prior law) lien as between grantor and grantee attached on first Monday in February (now February 15). Cf. State ex rel. O. W. Water Service Co. v. Hoquiam, 155 Wash. 673 (1930). On same principle, it was held in Bethany Presbyterian Church v. Seattle, 154 Wash. 529 (1929), that award in condemnation paid to church on January 16, 1929, could not be held for 1928 taxes because, as between grantor church and grantee city, lien of 1928 taxes did not attach until first Monday in February. In that case the

court expressly reserved the question whether the county could enforce the lien for 1928 taxes against the land in the hands of the city or had a claim for such taxes against the city. This question, therefore, must be considered as still open; although it seems hardly open to doubt that under Gasaway v. Seattle there can be no enforcement against the land itself of the lien of any outstanding taxes, whether levied prior or subsequent to the condemnation award.

As to the lien of personal property taxes, under this section: (1) Taxes on a specific item of personal property constitute a lien on such item from the date of assessment and this lien follows the property irrespective of transfer of ownership, (2) taxes on any item of personal property constitute a lien against all other personal property of the person assessed but only after distraint and if property is transferred prior to distraint it cannot be held for any part of the tax against the person assessed except that assessed against the specific property transferred, and (3) personal property transferred, and (3) personal property transferred, and the specific property transferred, and (3) personal property taxes also constitute a lien against real property of the person assessed but such lien does not attach until the taxes have been actually charged to specific realty by the county treasurer. AGO 1929-30 p. 872.

These rules constitute statutory recognition of the rules laid down by the supreme court from time to time under prior statute (Wilburg v. Yakima County, 132 Wash. 191 (1925) and cases cited in opinion of court). With respect to enforcing the lien against transferred property, the courts and its against transferred property, the courts of against transferred property and the person against whom it is assessed and who

said:
"If the tax is not collected from the per-"If the tax is not collected from the person against whom it is assessed and who owned the personal property at that time, it may be collected from a subsequent owner in whose hands the property may be at the time of the attempted collection, but in order to collect the tax from such person it must originally have been so specifically assessed that it can be traced into the hands of persons against whom the tax is sought to be enforced and there identified as being the same specific property described in the original assessment."

This was subsequently amplified in Goodsell v. Spokane County, 135 Wash. 669

(1925), by the addition of the two follow-

ing rules:
(1) Where there are various pieces of personal property of unequal value, be-

(1) Where there are various pieces of personal property of unequal value, belonging to A and assessed to him, and such assessment and valuation is of the whole of the property as one lot, and subsequently all of that property comes into the hands of B, then all or any portion of the property found in the latter's hands may be distrained and sold for all or any portion of the original tax.

(2) Where the same kind of property has been likewise assessed and valued, and only a part of it is subsequently sold to B, the part so purchased and at the time held by B cannot be distrained and sold to pay the whole tax according to the original assessment, but may be sold to pay its just portion thereof. But this rule, for obvious reasons, cannot be made to apply to a stock of goods, wares and merchandise held for sale and sold at retail in the ordinary course of business.

A personal property tax assessed against a corporation is a liability within meaning of a contract of sale of its stock, guaranteeing that its accounts payable were as shown by its books. Dingle v. Camp, 121 Wash. 393 (1922).

Under this statute taxes assessed upon personal property become a lien thereon.

Wash, 393 (1922). Under this statute taxes assessed upon personal property become a lien thereon, even if no particular classification of the property is given or statement made as to the title of the person to whom it is assessed. Western Electric Co. v. Norway Pacific Construction Co., 126 Wash. 204 (1923)

Pacific Construction Co., 128 Wash. 204 (1923).

Statute of limitations does not apply to equitable lien of a mortgagee for reimbursement of payment for general taxes paid by him in good faith; since under this section, the tax lien of the county and state is not subject to the statute of limitations. Childs v. Smith, 51 Wash. 457 (1909); Home Owners' Loan Corp. v. Tacoma, 4 Wn. (2d) 166 (1940); Olson v. Chapman, 4 Wn. (2d) 522 (1940).

In view of RCW 84.36.005, 84.40.020, and 45.00.020 herein, it is immaterial to the validity of the tax in whose name personalty having a situs within taxing county is listed or to whom it is assessed. Petroleum Nav. Co. v. King County, 1 Wn. (2d) 489 (1939).

The specific lien on personal property

leum Nav. Co. v. King County, 1 Wn. (2d) 489 (1939).

The specific lien on personal property acquired under the section entitles the county to priority as against a claim asserted by the United States under U. S. Rev. Stat. § 3466, providing that debts due the United States from an insolvent shall be first paid, such statutes being purely a priority statute and creating no lien. Ernst v. Guarantee Millwork, Inc., 200 Wash. 195 (1939).

This section gives the county a specific lien on personal property assessed from

and after the date it is listed with and valued by the county assessor, without the necessity of distraint on such property to perfect the lien. Id.

A testator and his devisee of land stand as "grantor and grantee" within the meaning of this section (prior law) so that as between them, taxes for the year current when testator dies do not become a lien against the "grantee" devisee until the first Monday in February of the year following. Commissioner of Internal Revenue v. Plestcheff, 100 Fed. (2d) 62 (income tax deduction of taxes paid as depending on attachment of lien).

The lien for taxes on personal property attaches when such property is listed with and valued by the county assessor. People's Water & Gas Co. v. City of Vancouver (CCA 9th), 106 Fed. (2d) 909 (1939).

City purchasing water plant after lien for personal property has attached, takes property subject to tax, payment of which may be enforced by distraint. AGO 3-3-1937.

Stock of merchandise and three trucks belonging to corporation were assessed as

Stock of merchandise and three trucks Stock of merchandise and three trucks belonging to corporation were assessed at a certain figure for 1936, but were so itemized as to show assessment on merchandisc and assessment on trucks separately. Both the merchandise and trucks were sold to third parties. Held, that all three trucks could be distrained for tax on trucks, but that trucks could not be distrained for tax on merchandise. AGO 4-11-1938. 4-11-1938.

4-11-1938.

Discussion as to tax lien and collectability of 1942 tax on property conveyed to P.U.D. in Dec. 1941. AGO 1941-42 p. 203.

Land acquired in fee simple by the United States prior to the actual date of the levy of property taxes in any year would not be subject to such taxes and any such lien arising under this section. any such lien arising under this section while the property was in private hands would be extinguished as of the date, prior to levy, when title passed to the United States. AGO 3-4-1942; PTB No. 122, 4-2-1942; PTB No. 129, 10-15-1942; TCR 4-15-1042

Tax and interest, which were a lien against property before the United States took title to the land, continue to run until paid although there is no present method for enforcing collection. AGO 1941-52 p. 214; but see *Halvorsen* case cited below.

Time of attachment of lien have no bearing on right of taxpayer to have stricken assessment of building which was destroyed by fire after January 1st assessment date. TCR 4-12-1939.

When a building burned after the January 1st assessment date, the assessment should not be cancelled. TCR 7-30-1942.

All above annotations refer to laws in effect prior to the 1943 Amend-

ment.

Large block of personal property sold to public utility districts in each of five counties between January 1 and levy date held to be exempt because owned by the districts on the date the levy was made. Puget Sound Power & Light Co. v. Cowlitz County et al., 38 Wn. (2d) 907 (1951). Following State v. Snohomish County, 71 Wash. 320 (1912); and overruling Pugallup v. Lakin, 45 Wash. 368 (1907), and Puget Sound Power & Light Co. v. Seattle, 117 Wash. 351 (1921).

RCW 84.36.140 et seq. providing for the conditional exemption of certain commodities are not in conflict with this section. Libby, McNeill & Libby v. Ivarson, 19 Wn. (2d) 723 (1943).

After title to oyster lands reverted to the state, all unpaid taxes levied while conditioned title was in vendee became unenforceable and no longer constituted cither an active or a dormant lien; and the court apparently approved the general rule that, when the state or one of its legal subdivisions acquires full title to real estate, the existing county tax liens thereon are not enforceable, and are discharged so that not even a dormant lien remains. Halvorsen v. Pacific County, 22 Wn. (2d) 532 (1945).

Where the tax commission assessed operating personal property of an inter-county utility, the lien did not attach until September 4, the date when the equalized assessed value apportioned to the county was certified to the assessor by the tax commission; and, where a public utility

district acquired such property prior to that date, it took free of any tax lien for that year. Public Utility District No. 1 of Lewis County v. Pierce County, 24 Wn. (2d) 563 (1945).

When United States condemns land it is required only to pay for the land and not to discharge tax liens, the award stands in place of the property. Washington Water Power Co. v. United States (Circuit Court of Appeals), 135 Fed. (2d) 541 (1943).

To determine, under federal law, when a tax attached, resort must be had to the laws of the state. There is nothing in the federal constitution which prevents the states from fixing the time when a tax lien attaches to real estate. United States v. Alberts (District Court), 55 Fed. Sup. 217 (1944).

The prorating provision of this section (1943 act) applies only to fix the rights of grantee and grantor as between themselves when no express agreement has been made, and is not applicable where property passes into the hands of an exempt purchaser. Id.

It seems apparent that the 1943 amendment was intended to cure the situation created by the Bethany Church case. (154 Wash. 529). Id.

When the lien of taxes levied in 1943 had attached prior to passing of title to the United States by condemnation on February 15, 1944, the lien (under the 1943 act) should be satisfied out of the condemnation award and the grantee is not entitled

to a prorate reduction thereof. Id.

This section makes no distinction, with respect to exemptions, between the real and personal property of municipal corporations of this state, so no lien attaches to personal property assessed and sold to such a municipal corporation before the date of levy of taxes in that year. Puget Sound Power & Light Co. v. Cowlitz County, 38 Wn. (2d) 907 (1951).

(This case overruled by Air Base Housing, Inc. v. Spokane County, 58 Wn. (2d) 642 (1960). A valid tax lien on personal property comes into existence at the time of listing and valuation of the personal property by the county assessor, and although the doctrine applicable to real property is that an inchoate tax lien comes into existence on the assessment day and, upon a levy being made, becomes fully effective by relation back to the time when the inchoate lien came into existence, to apply the doctrine of "relation back" to personal property would violate the express language of RCW 84.60.030 and constitute a substantial alteration of the taxing process established by the Legislature.)

In condemnation action, the owner and condemnor stand in the relationship of grantor and grantee, and consequently the grantor is liable only for the prorated portion of the taxes payable in the calendar year of the condemnation from January 1st to the day title passes to the condemnor. In re Seattle, 43 Wn. (2d) 445 (1953)

Statute of limitations does not apply to delinquent personal property taxes which should not be cancelled from rolls except by court or other authority having jurisdiction. AGO 1943-44 p. 54.

If title passes after condemnation into exempt public ownership prior to levy date

If title passes after condemnation into exempt public ownership prior to levy date no lien attaches for that year but if it passes thereafter the lien should be satisfied out of the award. AGO 12-14-1944. On property escheated to the state, taxes levied prior to the date of the decree should be paid. AGO 1945-46 p. 247. When operating personal property, assessed by the tax commission, becomes exempt by transfer to public ownership prior to attachment of the lien (date certified to assessor) an assessment thereof may be cancelled by the state board of equalization or the tax commission. AGO 1945-46 p. 900; TCR 5-29-1947.

Real property taxes levied prior to entroy decree of escheat should be paid, but where decree has been entered there is no need to pay any such taxes previously levied. AGO 3-22-1948.

When a city or school district acquires real property, even after the date of levy in any year, property taxes resulting from that levy become unenforceable and are discharged. AGO 3-24-1949.

All tax liens on real property are discharged upon acquisition by a city or school district, on authority of Halvorsen v. Pacific County, 22 Wn. (2d) 532 (1945); AGO 3-14-1949.

Lien on unpaid taxes on real property is merged in the fee, and extinguished when fee is acquired by the state (in this case, by escheat). AGO 5-4-1949; AGO 8-22-1949.

No authority for prorating personal prop-

No authority for prorating personal property taxes between the vendor and purchaser, but a purchaser who has been required to pay said taxes may have a right of recovery against the vendor. AGO 5-21-1951.

In case of real property the lien for delinquent taxes does not attach to proceeds of insurance covering buildings thereon which are destroyed by fire. Remedy is to enforce lien against land. AGO 8-21-1951.

Real property taxes and lien thereunder on property conveyed to the United States between assessment and levy dates are valid although unenforceable while title is held by the United States. AGO 9-12-1952. See also PTB No. 221.

Lien date provided by this section not

Lien date provided by this section not altered by law (RCW 36.21.080) which establishes new assessment date for new construction and improvements. AGO 55-57 No. 140 (9-29-55); PTB No. 237 (10-11-55)

57 No. 140 (9-29-55); PTB No. 237 (10-11-55).

The lien for personal property taxes against the property actually assessed is superior to a pre-existing chattel mortgage on the same property and the property may be followed and the taxes collected after foreclosure of the mortgage. AGO 57-58 No. 15 (2-6-57).

The grantor-grantee provision of the 1943 act is merely a declaration of the liabilities of conveyors and conveyees to each other and has no effect whatever upon taxing units or their tax collecting officers, or upon the validity or enforceability of tax lien. TCR 3-27-1943.

When the state or one of its legal subdivisions acquires full title to real estate, existing tax liens thereon are extinguished. TCR 10-1-1946.

All existing tax liens on real property become unenforceable and are discharged when the state, or one of its muricipal corporations or legal subdivisions acquires full title to such property. TCR 3-18-1949.

Affirms ruling under Halvorsen case—State College acquired property. TCR 1-17-1950.

Between grantor and grantee, in the absence of agreement, tax liability is pro-

17-1950. Between grantor and grantee, in the absence of agreement, tax liability is prorated according to the length of time each party owned the property during the year the sale takes place. TCR 4-4-1950. When real property is assessed in any year and passes into the ownership of the state prior to the levy of taxes in that year, the tax thereon never becomes perfected and is not collectible. TCR 11-19-1951. As to application of principle indicated by this opinion, see PTB No. 214, 12-26-1951.

One particular pump, although listed with various other pieces of machinery, constitutes a separate item under proper construction of this section. TCR 8-13-

RCW 84.60.040

Charging Personalty Tax Against Realty

Personal property tax of holder of record title to realty may be charged against such realty under this section and becomes subsisting lien collectible notwithstanding transfer of ownership. Callison v. Smith. 41 Wash. 202 (1996).

Lien of personal property taxes under this section does not attach to realty, but is merely a floating lien, until specific realty is selected by the county treasurer and charged with the tax on the rolls. Scandinavian-American Bank v. King County, 92 Wash. 650 (1916).

A personal property tax casts no cloud

County, 92 Wash. 650 (1916).

A personal property tax casts no cloud upon real estate until county treasurer selects specific real property and charges it with the lien of the personal property tax. Puget Sound P. & L. Co. v. Seattle, 117 Wesh. 351 (1921).

Personal property tax lien is superior to a prior mortgage on the taxed personal property, but when cherged against real property is inferior to a prior mortgage on such realty. AGO 10-9-1926.

Delinquent personal property tax, when entered as a lien against real property,

should include tax only and not accrued interest, except where taxpayer has entered into installment tax contract. AGO 6-14-1941; PTB No. 37, 7-1-1941.

Such delinquent personal property taxes may be enforced by distraint of personal property, or by foreclosure against real property to which tax has been charged.

If enforced by foreclosure, it would be in

If enforced by foreclosure, it would be in the same manner and time as for a real property tax levied in the year in which the delinquent personal property tax was impressed upon the real property. Id. Personal property tax upon the contractual interest of a purchaser of state lands cannot be charged against such lands prior to issuance of state deed. AGO 6-27-1941. But now see RCW 84,40,230.

Realty of members of a voluntary non-profit (telephone) association may be proceeded against to collect unpaid personal property taxes upon association personal property, but taxed property should be first exhausted. AGO 6-10-1949.

Treasurer need not search records for

encumbrances on real property before charging it with delinquent personal property tax lien. Such a charged lien ranks with others in accordance with date on which charged. A prior mortgage has priority over such a lien even though not recorded. AGO 2-27-1950,

Charging personal property tax against real property as provided by this section serves only as additional security to the

county, and even after the realty has been charged with the tax, the treasurer is still required to collect the tax forthwith and must in good faith attempt to distrain. AGO 53-55 No. 94 (7-16-53).

Personal property tax must be charged against real property actually owned by the person owing such personal property tax to become enforceable lien. TCR 11-12-1951.

RCW 84.60.060

Amount Payable When Tax Not Delinquent-Withholding Amount From Condemnation Award

The county, acting through its board of county commissioners or other officials, is not legally authorized to refund the last half of a real property tax which was paid for the entire year prior to April 30, when

the property is acquired by purchase or condemnation by the state of Washington or any of its political subdivisions prior to that date. AGO 61-62 No. 64 (9-20-61).

Chapter 84.64 CERTIFICATES OF DELINQUENCY

RCW 84.64.010

Determination By County Commissioners as to Issuance-Form of Certificate

Provision for guaranty of repayment of sum paid for void certificate with six per cent interest is not unconstitutional. State ex rel. American Savings Union v. Whittlesey, 17 Wash. 447 (1897).

Penalty provided under earlier law should be included with tax and interest in charge for certificate. Pickering v. Ball, 19 Wash. 185 (1898).

Certificate is required only to show name of owner as appears on assessment roll. Shipley v. Gaffner, 48 Wash. 169 (1908); Rockwood v. Turner, 89 Wash. 356 (1916). In Shipley case it was intimated that certificate might show name appearing on roll either at time of assessment or at time certificate is issued.

Certificate showing name of owner to be unknown sustained where it was shown property had changed hands several times and there was no showing of fraud on part of treasurer. Tacoma Gas & Electric Light Co. v. Pauley, 49 Wash. 562 (1908).

County required to reimburse purchaser of certificate covering state land not assessable as real estate, since this was irregularity within meaning of this section.

Connor v. Spokane County, 96 Wash.

Connor v. Spokane County, 96 Wash. 8 (1917); Knapp v. Douglas County, 100 Wash. 125 (1918).

A contract to purchase delinquency certificates is not invalid. Fidelity Securities Co. v. Dickinson, 117 Wash. 323 (1921).

Certificate of delinquency vests in purchaser nothing more than mere lien against the property securing amount he had paid together with statutory interest thereon until the lien be satisfied by redemption or by sale of land upon foreclosure. Kienbaum v. New Republic Co., 139 Wash. 298 (1926).

County held on statutory guaranty where it issued certificate for delinquent drainage district assessments and it later developed that lands of state within the district had not been legally assessed. Paine v. State, 156 Wash. 31 (1930).

Eleven-month period after which certificates may be sold by county commissioners is to be calculated either from June 1st or from December 1st, depending upon when taxes became delinquent. AGO 2-15-1935.

RCW 84.64.020

Interest Rate—Probative Force of Certificate

Giving certificate force and effect of judgment does not take property without due process of law, for the reason that owner is given notice and opportunity to be heard before title is actually divested by foreclosure and issuance of tax deed. State ex rel. American Savinas Union v. Whittlesey, 17 Wash. 447 (1897).

Even though certificate is void as to taxes for the year covered thereby, it sustains jurisdiction of holder to foreclose the lien of taxes for subsequent years which were paid by the holder in good faith relying upon prima facie showing that certificate was valid as to year it covered. Foley v. Oberlin Congregational Church, 67 Wash. 280 (1912).

It will not be presumed that assessment of mining claim was made in solido merely because the certificate of delinquency was for the "total amount." Old Republic Min-

ing Co. v. Ferry County, 69 Wash. 600 (1912).

Act reducing rate of interest on certificates is not retroactively construed merely because applied to certificates issued prior to its effective date, and such construction does not impair obligation of contract since rights of purchaser of certificates are not contractual. Security Savings Society v. Spokane Countu. 111 Wash. 35 (1920). Cf. Everett v. Adamson, 106 Wash. 355 (1919). (1919)

Reduction of rate of interest on delinquent taxes to 10 per cent did not have effect of reducing interest rate on certificates of delinquency. AGO 1931-32 p. 65. If, on taking of property by the United States, sufficient money is paid into court to defray the taxes, the county is not entitled to interest from the time of taking to date of payment. AGO 2-8-1943.

RCW 84.64.030

Foreclosure-Notice and Summons-Cost to Be Included in Redemption

Right of taxpayer to enjoin sale under foreclosure is not adequate remedy barring certioner to review illegal tax. Lewis v. Bishop, 19 Wash. 312 (1898). Under this section, summons by publication directing defendant "to appear within sixty days after service of this summons, exclusive of the day of service," is not sufficient to confer jurisdiction. Thompson v. Robbins. 32 Wash. 149 (1923); Dolan v. Jones, 37 Wash. 176 (1905); Bartels v. Christensen, 46 Wash. 473 (1907); Bauer v. Widholm, 49 Wash. 310 (1908); Pillsbury v. Beresford, 58 Wash. 656 (1910). Under earlier act, defendant had sixty days after completion of publication rather than from date of first publication in which to appear. Woodham v. Anderson, 32 Wash. 500 (1903).

Statute in force at time action is instituted governs in all matters of procedure. In Taylor v. Huntington, 34 Wash. 455 (1934).

Judgment in tax foreclosure, as at com-

Judgment in tax foreclosure, as at common law, imports absolute verity. Tanlor v. Huntington, 34 Wash. 455 (1904). But see, Colby v. Hincs, 171 Wash. 83 (1932); Title & Trust Co. v. Columbia Basin Land Co., 136 Wash. 63 (1925).

Summons directed to person in whose name property was assessed is sufficient, since proceeding is purely in rem. Williams v. Pittock, 35 Wash. 271 (1904). It must run to the actual owner or the owner listed as such on the tax-rolls, since the word "described" as used in this section modifies the word "property" and not "owner"; hence summons running to misnamed person is void, even though misnomer occurred in certificate of delinquency. Carney v. Bigham, 51 Wash. 452 (1909). Cf. Jackson v. Bateman, 96 Wash. 229 (1917); Title & Trust Co. v. Columbia Basin Land Co., 136 Wash. 63 (1925). Owner listed as such on the tax-rolls means the name so appearing at time certificate is issued an not when foreclesure action is instituted. Radcliff v. Hughes, 32 Wash. 167 (1914); Sparks v. Standard Lumber Co., 92 Wash. 584 (1916).

Summons must conply with statute and where property is not correctly described foreclosure is vitiated. Wick v. Reu, 54 Wash.

where property is not correctly described foreclosure is vitiated. Wick v. Reu, 54 Wash. 424 (1909).

Date of first publication must show on summons but is sufficient if it appears below the name of counsel. Williams v.

Pittock, 35 Wash. 271 (1904).

Affidavit of non-residence of defendant is prerequisite to conferring of jurisdiction through service by publication. McManus v. Morgan, 38 Wash. 528 (1905). But proceedings are not void where there was return of not found and service by publication was had, even though defendant was resident of the state. Allen v. Peterson and Sanders, 38 Wash. 599 (1905). Legislature has power from time to time to clange mode of enforcing collection of delinquent taxes and may make such mode operative as to taxes due and delinquent; hence act shortening time in which to foreclose certificate applies to certificates theretofore issued. Id.

Where evidence shows that plaintiff diligently sought to locate owner before resorting to summons by publication foreclosure is valid. Larson v. Murphy, 105 Wash. 36 (1919). Compare Olson v. Johns, 56 Wash. 12 (1909).

Since, under this section, summons shall be served in same manner as summons in a civil action, substituted service upon corporation must comply with the prescribed statutory provisions, but plaintiff is not authorized to proceed under such provisions where corporation has officer in the state upon whom process can be served. Columbia Basin Land Co. v. Chaimers Co., 126 Wash. 307 (1923).

Foreclosure by reference to unrecorded plat is void. Napier v. Punkel, 9 Wn. (2d) 593 (1944); King County v. Lesh, 24 Wn. (2d) 593 (1944); King County v. Lesh, 24 Wn. (2d) 414 (1945).

Publication of summons sufficient if published six times, once each week for six consecutive weeks and six weeks need not elapse after date of first publication. AGO 1927-28 p. 966.

Under RCW 84.64.230, a foreclosure of a general tax lien destroys the lien of all special assessments, including a city's special assessment lien arising under RCW 35.80.030 for expenses of demolition of a dangerous building, which assessments have not been expressly declared by the legislature to be a lien with equal rank to that of general taxes, or where no provision is made by the legislature for the special assessment lien to share in the proceeds in excess of the general taxes. If the county acquires title at a foreclosure sale, a city incurring demolition expenses is not entitled to share in the proceeds upon the county's resale of the property. 79 Wn.2d 361 City of Tacoma v. Pierce Co.

RCW 84.64.040

Prosecuting Attorney to Foreclose On Request

Prosecuting attorney was not required to foreclose certificates of delinquency is-

sued for local assessments certified to county treasurer. AGO 1923-24 p. 128.

RCW 84.64.050

Certificate to County-Foreclosure

Description by capital letters and figures in summons held sufficient. Washington Timber and Loan Co. v. Smith, 34 Wash.

625 (1904).
Complaints are not required to be filed Complaints are not required to be filed under this section, the mere filing of the certificates of delinquency in book form being sufficient to commence foreclosure. Chehalis County v. France, 44 Wash. 282 (1996); AGO 1921-22 p. 375.

Above statement refers to summons in foreclosure of private certificate, for in

foreclosure of county certificate it is immaterial what name or names are used in summons or whether any name is used in summons or whether any name is used so long as property is properly described. Noble v. Aune, 50 Wash. 73 (1908); Continental Distributing Co. v. Smith, 74 Wash. 10 (1913); Patterson v. Toler, 71 Wash. 535 (1913); Merges v. Adams, 137 Wash. 208 (1926).

Name of owner, as it appears on treasurer's rolls, must be treated as owner regardless of what name appears in cer-

tificate, in view of this section. Carney v. Bigham, 51 Wash. 452 (1909) (distinguishing Anderson v. Turuti, 39 Wash. 155 (1905) and Rowland v. Eskcland, 40 Wash. 253 (1905).) It means the person assessed." Jackson v. Bateman, 96 Wash. 329 (1917). Summons containing incorrect date of certificate held valid. Timmerman v. Mc-Cullough, 55 Wash. 204 (1909).

Owner is required to take notice of tax foreclosure proceedings and if he does not appear he is estopped to question regularity. Id. Continental Distributing Co. v. Smith, 74 Wash. 10 (1913); Reesc v. Thurston County, 154 Wash. 617 (1929); Colby v. Himes, 171 Wash. 83 (1932).

Printing of notice at cost in excess of statutory limit is ultra vires. Pacific County v. Willapa Harbor Pub. Co., 88 Wash. 562 (1915).

In county foreclosure under this section, as distinguished from private foreclosure, personal service of summons is necessary. Whatcom County v. Black, 90 Wash. 250 (1916); Maryland Realty Co. v. Tacoma, 121 Wash. 230 (1922).

Summons by publication under this section must describe property as it appears on the rolls; therefore description of "Bowman's Plat" is insufficient where it was described on the rolls as "Bowman's Central Shib Harbor Water Front Plat." Moller v. Graham, 101 Wash. 233 (1918). And error was not corrected because property was described on subsequent tax rolls as in the summons in suit. Id. 106 Wash. 205 (1919). But compare, Merges v. Adams, 137 Wash. 208 (1926).

Prior to enactment of 1925 act, summons under this section had to be served on city treasurer and it was held in covery.

205 (1919). But compare, merges v. Adams, 137 Wash. 208 (1926).

Prior to enactment of 1925 act, summons under this section had to be served on city treasurer, and it was held in several cases that failure to serve city treasurer was jurisdictional to the extent that lien of local assessment of the city was not cut off by general tax foreclosure. Everett v. Morgan, 133 Wash. 225 (1925); First National Bank v. Pasco, 138 Wash. 309 (1926); Perkins v. Kennewick, 143 Wash. 691 (1927); Wilbur v. Van Vechten, 167 Wash. (1932). However, under specific wording of clause in existing section, which was added in 1925 enactment, and RCW 35.49-130, failure to serve city treasurer is not purisdictional nor does it affect general tax priority.

priority.

In general county foreclosure it is immaterial that the name of the record owner does not, or that of any other name does, appear. McGuire v. Bean, 151 Wash. 474 (1990)

Failure to file certificates with county clerk before commencement of publication of summons was held not fatal to proceeding. Reese v. Thurston County, 154 Wash. 617 (1929); Miller v. Henderson, 50 Wash. 200 (1908).

200 (1908).

Irregularities in notice or summons under this section held not jurisdictional. Id., Colby v. Himcs, 171 Wash. 83 (1932).

This section is substantially complied with by publication in a local newspaper of the county for the required period at a price not exceeding the price for county printing and as likely to come to the attention of the defendants to be served as the official newspaper; especially where a defendant had personal notice of the sale and ample time to protect himself, but did nothing. Cowlitz County v. Jurmu, 177 Wash. 492 (1934).

Publication of notice and summons was

Wash. 492 (1954).

Publication of notice and summons was not defective as to any property included therein, even though some descriptions had been inadvertently omitted. State ex

rcl. McAdam v. Superior Court, 189 Wash.

rcl. McAdam v. Superior Court, 189 Wash. 324 (1934).

As compared with a tax lien foreclosure suit under this section and a distraint of personal property for taxes the difference between real and personal property taxes is to be noted, and also the characteristic that the former is a judicial proceeding and the latter nonjudicial and summary; defenses are admissible in the judicial proceeding but injunction will not issue to protect the taxpayer from overvaluation where personal property is involved. Island County v. Calvin Philips & Co., 195 Wash. 265 (1938).

A property tax foreclosure is a proceeding in rem, and jurisdiction of the court over the res must clearly appear. A description of property by reference to an unrecorded plat is insufficient to confer jurisdiction. Napier v. Runkel, 9 Wn. (2d) 246 (1941); King County v. Rea, 21 Wn. (2d) 393 (1944); King County v. Lesh, 24 Wn. (2d) 414 (1946); AGO 4-30-1942.

Inclusion of property to which municipality had therefore acquired title and other immaterial irregularities did not furnish ground to void foreclosure proceedings and deed to the county. Wingard v. Pierce County, 23 Wn. (2d) 236 (1945).

Under 1899 Law, county could not foreclose state owned land being sold on contract and sale by county to individuals pursuant to such foreclosure were void: limitations of right of action to defeat tax titles discussed. Salle v. Bruce Canning Co., et al., etc., 38 Wn. (2d) 236 (1945).

Title acquired by county in tax foreclosure is free of liens and encumbrances such as rights of way. Brown v. Olmsted, 49 Wn. (2d) 210 (1956). See also Anderson v. Grays Harbor County, 49 Wn. (2d) 99 (1956), for similar statement, except that classification as reforestation land is not a lien.

The description "SE½4 SE¼4 ex trs. sold 11-22-1W" is not sufficient to confer jurisdiction over the rcs in a foreclosure. As compared with a tax lien foreclosure

that classification as reforestation land is not a lien.

The description "SE½ SE½ ex trs. sold 11-22-1W" is not sufficient to confer jurisdiction over the rcs in a foreclosure. Kupka v. Reid, 50 Wn. (2d) 465 (1957).

In an action to quiet title to land purchased at a tax foreclosure sale, there was no merit in a contention that the state's immunity from suit denied the trial court jurisdiction to foreclose the tax lien against the interest of the state, where the tax liens were preserved by statute against the property which had escheated to the state. St. Paul & Tacoma Lumber Co. v. State, 57 Wn. (2d) 807 (1961).

County treasurer might include in general delinquency certificate in book form property delinquent for 1925 and subsequent years, along with property delinquent sale at one and the same time. AGO 2-26-1936.

Payment of taxes unpaid on land at time of its acquisition by school district cannot be enforced by tax foreclosure proceedings, but in proper case, such taxes may be budgeted and paid by district. AGO 9-28-1936.

Date of county tax foreclosure suit prescribed by statute, cannot be legally postponed for benefit of any particular deinquent taxpayer, or otherwise. AGO 5-3-1940.

County foreclosure on any taxes less thas five years old is improper. TCR 6-15-

County foreclosure on any taxes less than five years old is improper. TCR 6-15-

1937.

In foreclosing against undivided interests under this section, names to be used should be those, if known, of owners of interests upon which tax has not been paid. TCR 11-3-1947.

RCW 84.64.060

Payment by Interested Person Before Day of Sale

Certificate of sale to city gives an interest sufficient to entitle it to redeem under this section. Meagher v. Sprague, 31 Wash. 549 (1903).

Right conferred by this section not available after time limited. Svarks v. Standard Lumber Co., 92 Wash. 584 (1916).

This section must be read in connection with next section and when so construed "person owning an interest in" does not mean ownership in the fee; hence stockholder in defunct corporation can redeem hereunder. Kienbaum v. New Republic Co., 139 Wash. 298 (1926).

RCW 84.64.070

Redemption Before Day of Sale-Redemption of Property of Minors or Insane Persons

Property owner may redeem at any time before execution and delivery of valid tax deed. State ex rel. Race v. Cranney, 30 Wash. 594 (1902); Kohn v. Therpe, 43 Wash. 463 (1906); Stockand v. Hall, 54 Wash. 106 (1909); AGO 1927-28 pp. 394, 438. Under earlier statute "minor heir" was accorded additional time in which to redeem and this was held to limit the privilege to minor taking by descent and not by purchase. Burdick v. Kimball, 53 Wash. 198 (1909). Act of 1925 eliminated the word "heir" so that rule no longer applies. Provision as to minors liberally construed; tender in pursuance of statute ipsofacto operates as redemption; minor's rights are assignable. Seattle Land & Improvement Co. v. Blum, 71 Wash. 530 (1913).

provement Co. v. Blam, (1913).

Purchaser at foreclosure sale of land of insane held entitled to reimbursement upon redemption by guardian. Whittaker v. Ellis, 102 Wash. 43 (1918).

Tender of redemption held sufficient though insufficient in amount, where party stated he stood ready and willing to make up the difference. Title & Trust Co. v. Columbia Basin Land Co., 136 Wash. 63 (1925).

(1925).
Redemption statutes are liberally construed in favor of right of redemption. Kienbaum v. New Republic Co., 129 Wash. 298 (1926); AGO 1927-28 p. 438.
Redemptioner, after sale under judgment of foreciosure, is only required to pay amount for which porperty was sold with interest and not required to pay supervening taxes which purchaser must pay as a condition precedent to receiving deed. State ex rel. Moe v. Jones, 153 Wash. 476 (1929); AGO 1927-28 p. 438.
A purchaser at a county tax foreclosure sale takes subject to local assessments by towns not brought in, and is not, by the payment of subsequent taxes to the county

subrogated to the right of the county to its lien for such taxes, as against a town foreclosure of local liens not cut off by the county foreclosure. Wilbur v. Van Vechten, 167 Wash. 22 (1932).

Redemption must come before issuance of tax deed and county commissioners cannot allow a redemption thereafter. Sasse v. King County, 196 Wash. 242 (1938). Redemption from certificate held by private individual requires payment of amount for which certificate was sold with interest and in addition such supervening taxes and interest as have actually been paid by certificate holder. AGO 1927-28 p. 176.

taxes and interest as have actually been paid by certificate holder. AGO 1927-28 p. 176.

Where redeinption comes after judgment or after issuance of certificate to county amount required to redeem is amount of taxes, interest and costs appearing in the judgment. (AGO 1927-28 p. 394) or covered by the certificate and for which judgment is prayed in application therefor. AGO 1927-28 p. 435.

Where delinquent tax sought to be foreclosed in county tax foreclosure was in fact paid prior to issuance of tax deed, but through error, property was included in tax deed to county, and was thereafter conveyed by commissioners to State Forest Board, the latter was powerless to reconvey property to taxpayer, and taxpayer's title could be established only by suit to quiet title. AGO 1-20-1941.

In order to redeem, by the payment of taxes, interest, and costs due thereon, real property upon which certificates of delinquency have been issued, a person must have at least an existing pecuniary interest in such property. AGO 59-60 No. 126 (6-23-60).

Redemptioner cannot obtain segregation of property so as to redeem part and leave

(8-23-60).

Redemptioner cannot obtain segregation of property so as to redeem part and leave judgment in force as to diminished portion. TCR 6-3-1937.

RCW 84.64.080

Foreclosure Proceedings-Judgment-Sale-Notice-Form of Deed-Recording

It is not an abuse of discretion for a trial court's order in a tax foreclosure proceeding to direct the County Treasurer to offer for sale only such part of the property involved as necessary to collect the amount due. Chelan County v. Fellers, 65 Wn. (2d) 943 (1965).

A court may properly set aside a sale of property following a tax foreclosure proceeding where the sale was not held in conformity with the order of the court, and the sale proceedings were challenged before the deed was executed and the sale thereby consummated. Id.

Although county is not insurer of title, it has duty in tax foreclosure proceedings to describe property to be sold with reasonable accuracy so as to permit record owner to know that his property is being sold, for purchaser to ascertain what property he is buying, and for property to be executed to purchaser; if description is so inadequate as to encompass unascertainable and nonexistent property, court is without jurisdiction to foreclose; hence, any money paid by purchaser is totally without consideration and may be recovered with interest from date of sale. Wingard v. Heinkel, 70 Wn. (2d) 730, 424 P.2d 1010 (1967).

Proceedings to enforce tax governed by law in force when action was instituted. Taylor v. Huntington, 34 Wash. 455 (1904). Description in certificate, summons and decree reading "Tidelands frt'g Govt. Lot 7 ex 4 chs. tf. Sec. 3, Twp. 24 R. 1 E." is too indefinite to give court jurisdiction because it could not be determined what exception of four chains meant, and county treasurer's deed giving correct description did not rectify matter. Matthews v. Marrison, 195 Wash. 283 (1938).

This section requiring that a certified copy of the order of sale in tax foreclosure proceedings be delivered to the county treasurer is substantially complied with by furnishing a duplicate original of the order of sale signed by the iudge and attested

by the clerk. Cinebar Coal & Coke Co. v. Robinson, 1 Wn. (2d) 620 (1939).

Inadequacy of price is no reason for setting aside a sale upon foreclosure. Rothchild Bros. v. Rollinger, 32 Wash. 207 (1903); National Bank of Commerce v. Davics, 112 Wash. 106 (1920). Nor will sale be set aside because property was sold for slight excess over amount of taxes, interest, etc., due. Dwight v. Waldron, 96 Wash. 156 (1917).

Mortgagee cannot purchase tax title and hold the same against his mortgagor, except as a lien on premises for taxes paid. Shepard v. Vincent, 38 Wash. 493 (1905); Mahar v. Potter, 60 Wash. 443 (1910).

Under this section and by reason of public policy county officer or employee cannot purchase at tax sale nor purchase private certificate of delinquency. Coughlin v. Holmes, 53 Wash. 692 (1909); Okanogan Power & Irrig. Co. v. Quackenbush, 107 Wash. 651 (1919). But it does not prevent purchase at tax sale by one who had formerly acted as field deputy to county assessor, but had done no work as such four months before sale. Borroughs v. McArthur, 147 Wash. 550 (1928). Its prohibition extends to intermittent employee of county whose work was not merely casual Empey v. Yost, 182 Wash. 17 (1935). Sale "at the front door of the courthouse" can be held either inside or outside the front door. Trumbull v. Jefferson County, 62 Wash. 503 (1911).

Under earlier statute, treasurer was required to notify record owner of pending sale, which was held to mean actual notice, or proof of service of some sort of personal notice (Okanogan Power Co. v. Quackenbush, 107 Wash. 651 (1919); Riley v. Varian, 123 Wash. 436 (1924); Title & Trust Co. v. Columbia Basin Co., 136 Wash. 63 (1925); Merges v. Adams, 137 Wash. 208 (1926); Veness v. Lewis County, 148 Wash. 578 (1928)), but this requirement

was omitted from the 19°5 recnactment and is not now in effect. Reese v. Thurston County, 154 Wash. 617 (1929).
Published notice of sale, describing property by tax number held sufficient. National Bank of Commerce v. Davies, 112 Wash. 106 (1920).

Mash. 106 (1920).

Inadequaey of price is not a valid objection to a tax sale. Hilton v. DcLong, 188 Wash. 162 (1936).

In order to upset a tax foreclosure judgment based upon proceedings in which no irregularity appears upon the face of the record, the evidence of any claimed defect must be clear, cogent and convincing. Schuttz v. Kolb, 180 Wash. 187 (1937).

Sale should not be consummated until judgment is filed with the clerk. Ainslee v. Moss, 191 Wash. 625 (1937).

Junior mortgagee cannot purchase tax title and hold same against senior mortgagee any more than against mortgagor. Since he at best receives only a lien for the amount paid. Oregon Mortgage Company v. Leavenworth Securitics Corporation, 197 Wash. 436 (1939).

Former owner of tax title property has no interest in the excess over taxes fore-closed and purchase price realized upon resale by the county. King County v. Odman, 8 Wn. (2d) 32 (1941).

County has right of action for money had and received for rentals received for tax title property by former owner after tax deed to county. Id.

When county purchases land at a general tax foreclosure sale, it takes and holds such land not in its proprietary capacity but in trust for the statutory taxing process, which is not complete until such resale is finally made; when a city or town acquires title through foreclosure of delinquent local assessments or through redemption from the county, it holds title in trust for the bondholders and other creditors of the district; forclosure of local assessments by a city or town is part of the collection and enforcement process and redemption from the county, it holds title in trust for the same right of redemption from the county as a city or town is part of the collection and enforcement process and redemption by a city or town is part of the county as a city or town is part of the county as a city or town is part of the county water way Dist. No. 1, 14 Wn. (2d) 45 (1942).

When a county uses land, which it purchased at a general tax foreclosure sale, oestablish

306 (1951). In collateral attack on foreclosure sale, challenging sufficiency of notice of sale, deed is conclusive of regularity of proceedings. Old Republic Mining Co. v. Ferry County, 69 Wash. 600 (1912). Burden is upon the one who asserts invalidity of tax title to overcome the deed by competent and controlling evidence. Larson v. Murphy, 105 Wash. 36 (1919). Tax foreclosure judgment may be collaterally attacked and is void where record shows lack of jurisdiction by failure to serve

notice on proper parties. Title & Trust Co. v. Columbia Basin Land Co., 136 Wash. 63 (1925). (The two latter cases seem inferentially at least to modify the earlier pronouncement.)

pronouncement.)
Tax deed under this section vests absolute title which cannot be impaired by one claiming under adverse use. Gustaveson v. Dwyer, 78 Wash. 336 (1914).
A tax deed institutes a new and complete title, subject to defeasance only by a suit by the former owner which must be brought within three years. Eagles v. General Electric Co., 5 Wn. (2d) 20 (1940).
Statute of limitations providing that action to set aside a tax deed issued pursuant

Statute of limitations providing that action to set aside a tax deed issued pursuant to general tax foreclosure must be brought within three years does not apply where the taxes underlying the foreclosure had been paid and there was no legal tax to foreclose. Port of Port Angeles v. Davis, 21 Wn. (2d) 660 (1944).

Foreclosure of property owned by state is void and resultant deeds conveys no title. Halvorsen v. Pacific County, 22 Wn. (2d) 532 (1945).

Though county levied and collected taxes

Though county levied and collected taxes on property owned by the state, and a tax deed was issued pursuant to foreclosure, the state was not estopped from claiming title. Id.

A tax foreclosure wipes out any rights acquired by adverse possession. Rushton v. Borden, 29 Wn. (2d) 831 (1948).

Under prior law, where by reason of competition purchaser offers taxes, interest and costs for fraction of property, he was required to pay supervening taxes on entire tract, there being no authority for pro rating of such later taxes in such cases. AGO 1929-30 p. 340.

Where county forecloses for general taxes, all installments of assessments due at time of foreclosure are wiped out, but money derived from resale of land by county is apportionable as provided by RCW 8464.230 herein and drainage district would participate therein. AGO 4-7-1936.

County commissioners without authority to trade tax title lands for other lands for use as site for county fair grounds. AGO 7-14-1936.

County commissioners cannot lease land acquired by tax foreclosure over term of

use as site for county fair grounds. AGO 7-14-1936.
County commissioners cannot lease land acquired by tax foreclosure over term of years or under such terms as would interfere with their right, or right of succeeding boards, to resell property. Commissioners may, however, allow property to be occupied for short periods or from season to season, provided power of resale is not interferred with. AGO 8-19-1936; but see italicized note to this section.

County commissioners have authority to sell shingle bolts and down-timber off of land acquired at tax foreclosure. Proceeds of sale must be apportioned among interested taxing districts in manner provided by RCW 34.64.230. AGO 7-10-1937; but see later law, RCW 84.64.270 herein.

Where private individual purchases at county tax foreclosure sale, he purchases subject to special assessments, but where county is purchaser, lien of special assessments is still preserved, and on resale of land, county is bound to apply proceeds to special assessments after satisfying general taxes. AGO 1937-38 p. 79.

Overplus from sale under this section should be paid to record owner regardless of mortgages or other encumbrancers. AGO 1937-38 p. 119.

Record owner should be ascertained from records in county auditor's office, and if

Record owner should be ascertained from

Record owner should be ascertained from records in county auditor's office, and if the treasurer is in doubt he can invoke the statute of interpleader. AGO 1937-38 p. 258. Nothing prevents the record owner from bidding and if there is any overplus it should be refunded to him. Id.

Under this section each lot should be sold by itself, except where improvements encompass more than one lot, and when enough money is realized to pay the taxes, interest, etc., on all lots of the owner covered by the certificate, any surplus should be returned to the owner and any remaining unsold lots covered by the certificate should be considered redeemed. AGO 1937-38 p. 366.

38 p. 366.

Where county completed service of summons by publication in tax foreclosure suit prior to enactment of 1937 tax moratorium statutes, court retained jurisdiction, and after November 30, 1937, could render judgment foreclosing certificates of delinquency and order sale of property after due notice by treasurer as provided by this section, without republishing notice, sum-

mons or application for judgment. AGO 1-20-1938.
All taxes due at time of sale must be satisfied from proceeds before any surplus refundable to record owner. AGO 4-28-

County commissioners without power to contract with irrigation district for supplying water for preservation of orchard lands as to which delinquent taxes not yet foreclosed, payment to be made only from excess of resale price over unpaid taxes. AGO 8-13-1938.

AGO 8-13-1938.

Lands acquired by county at county tax foreclosure are "county owned lands" and may he disposed of as "homesite lands." AGO 1939-40 p. 156.

Where county has occasion to use certain tracts of tax title land for sand and gravel deposits, storage, etc., the county commissioners may refuse to resell such lands notwithstanding insistence of a prospective purchaser on his right to purchase. AGO 9-18-1939.

County commissioners' authority to dedi-

sioners may refuse to resell such lands notwithstanding insistence of a prospective purchaser on his right to purchase. AGO 9-18-1939.

County commissioners' authority to dedicate tax title lands to city for park purposes doubted. AGO 10-9-1929.

County commissioners have authority to grant to United States for power development purposes, right of wav over, or strip of land acquired by county through tax foreclosure, upon such consideration as shall be determined by the county board. The consideration received must be disbursed for same purposes as purchase price of tax title lands on resale as provided by RCW 84.64.230. See also RCW 36.34.220. AGO 7-22-1940.

If, in a county tax foreclosure, property sells for more than enough to pay all taxes, interest, and costs, statute requires such excess to be paid to "record owner." Treasurer must at his peril, determine identity of such "record owner." before making payment. Before one claiming to be the "record owner" before making payment. Before one claiming to be the "record owner" could force payment, he would be required to furnish treasurer reasonable proof thereof, and in case of conflict between two or more claimants, treasurer would be justified in retaining funds until satisfied of identity of proper claimant, even to extent of inviting interpleader suit. AGO 7-25-1940.

Such excess would be held available to record owner until statute of limitations has run and thereafter all claimants would be barred. Id.

At county tax foreclosure sale, any private bidder is required to pay full amount of taxes, interest and costs, together with all taxes, interest and costs for all subsequent years due on property at date of sale; otherwise, property is struck off to county. So long as taxes are paid, county has no interest in whether or not land brings its full value. If property brings more than taxes, interest and costs, excess spaid to owner of land. AGO 7-26-1940.

County commissioners without authority to sell dead standing trees on property acquired by tax foreclo

By authority of Laws 1935, ch. 105, county commissioners may, without consideration, for airport purposes, convey to federal government lands acquired by county tax foreclosure. AGO 1-16-1941.

The surplus received by the county treasurer at a tax foreclosure sale, above taxes, costs of sale, etc.. is held in trust for the record owner of the property, and should be deposited by the treasurer in his trust fund. AGO 5-21-1941.

County treasurer should collect \$3.00 for issuing a deed at a tax foreclosure sale, also for a deed for property resold; these fees should be placed in the treasurer's expense and maintenance fund. AGO 7-31-1941; AGO 3-30-1944.

A justice of the peace is not a county officer prohibited from purchasing at a tax sale. AGO 8-16-1941.

Treasurer, in exercise of his discretion, has authority to refuse to sell property at a tax sale to a person whom he believes to be a county officer or empiroyee. Id.

No penalty can be imposed upon a county officer but a sale to him would be invalid. Id.

A wilful violation by a county treasurer in making a sale to a county officer

No penalty can be imposed upon a county officer but a sale to him would be invalid. Id.

A wilful violation by a county treasurer in making a sale to a county officer would subject him to criminal liability. Id. If the treasurer acts reasonably and honestly in refusing to sell to one whom he believes to be a county officer, there is no liability on the treasurer's part if it develops that such person is not a county officer or employee. Id.

Counties may not rent or lease tax title property. AGO 6-24-1943; but see italicized notes to this section.

Foreclosure of reforestation land for general taxes does not remove it from classification as reforestation land. AGO 1945-46 p. 29.

Irrigation district may not foreclose its assessment lien against county owned tax title or proprietary property; but may employ mandamus. AGO 7-11-1949.

Where tax deed is issued describing property as described throughout tax and foreclosure proceedings, the county treasurer cannot later correct any inadequacy in such description. AGO 6-6-1944.

When original deed has been lost, a county treasurer has no authority to issue a new deed pursuant to tax foreclosure or resale. AGO 1945-46 p. 641.

In all cases entire description should be sold, either to some individual bidding at least the amount of taxes, interest and costs, or to the county. TCR 5-10-1938.

(1) A tax foreclosure proceeding is not invalidated by notice which exceeds the

(1) A tax foreclosure proceeding is not invalidated by notice which exceeds the minimum statutory or due process requirement of informing the parties that will be affected by the proceeding.

be affected by the proceeding.

(2) The provision of RCW 84.64.080 which directs the county treasurer to sell property upon which a tax lien has been foreclosed to the highest bidder "for cash" does not require a successful bidder to have the cash in his possession at the time of the sale.

(3) The paramount purpose of RCW 84.64.080, which provides the procedure for foreclosing tax liens and selling the real

property involved, is protection of the rights of the delinquent txpayer. 9 Wn. App. 760 Pierce Co. v. Wingard

(1) RCW 84.64.020(4), which provides that a certificate of delinquency is prima facie evidence that the certificate "shall have the same force and effect as a judgment execution and sale of and against the premises included therein" is a legislative definition of the nature and effect of the tax lien, and does not authorize a court to direct the issuance of a tax deed to the holder of a certificate of delinquency without a treasurer's sale conforming to the requirements of RCW 84.64.080. 5 Wn. App. 568 Pierce Co. v. Wingard

RCW 84.64.120

Appeal to Supreme Court-Deposit

Deposit with county treasurer not required where assessment is void. In r Lockwood. 11 Wash. 704 (1895).

Provision for bond is not applicable to appeal by holder of certificate of delinquency from judgment denying foreclosure, and ordinary appeal bond is sufficient. Meagher v. Hand, 28 Wash. 332 (1902); Nolan v. Arnot, 36 Wash. 101 (1904). Deposit provision is mandatory. Schultz v. Harris, 31 Wash. 302 (1903).

Appeal bond under this section must be served with notice of appeal. Rogcrs v.

Trumbull, 32 Wash. 211 (1903).

This section is not applicable to judgment refusing to vacate decree of foreclosure. Owen v. Owen, 41 Wash. 642 (1906).

Cf. Brown v. Davis, 36 Wash. 135 (1904); Pedigo v. Fuller, 37 Wash. 529 (1905); Harris v. Levy, 39 Wash. 158 (1905).

Thirty days appeal provision is not applicable to equitable action to set aside foreclosure or remove cloud on title. Gauld v. Knax. 53 Wash. 248 (1909), overruling McCausland v. Bailey, 51 Wash. 183 (1909).

ruling Mo 183 (1909)

RCW 84.64.150

Private Certificate Holder to Pay Subsequent Taxes

He must pay all taxes due and unpaid on the property before being allowed to fore-

close. Trumbull v. Bruce, 64 Wash. 644 (1911).

Holder of certificate forfeits all rights thereunder if he fails to pay subsequent taxes and purchaser of later certificate is required to redeem first certificate, but since this does not apply to county issu-

ing certificate to itself for subsequent taxes it does not have to redeem earlier certificate issued to private individual. Whatcom County v. Black, 90 Wash. 280

RCW 84.64.180

Deeds as Evidence-Estoppel by Judgment

Owner is estopped by this section as well as other persons. Washington Timber & Loan Co. v. Smith, 34 Wash. 625 (1904). This was originally enacted as curative act and should be liberally construed. Williams v. Pittock, 35 Wash. 271 (1904). Lien foreclosure judgment cannot be attacked because of alleged excessive assessment. Carson v. Titlow, 38 Wash. 196 (1905). Deed is not affected by unnecessary recital in return of sale. Stoll v. Griffith, 41 Wash. 37 (1906).

Where tax has been paid judgment and deed are not conclusive and may be set aside, in view of exception in this section. Smith v. Jansen, 43 Wash. 6 (1906); Bullock v. Wallace, 47 Wash. 690 (1907); Martin v. Rankert, 67 Wash. 325 (1912). Requirement of seal in RCW 84.64.080 held surplusage in view of this section. Spokane Terminal Co. v. Stanford, 44 Wash. 45 (1906).

Description sufficient if it affords an intelligent means of identifying the property and does not mislead. Held that particular description was sufficient to afford identification of the property and sustain foreclosure and issuance of tax deed in an action to set aside deed and recover possession of property. Ontario Land Co. v. Yordy, 44 Wash. 239 (1906).

Tax foreclosure proceedings and deed describing property as twenty-five acres in a certain section are void for uncertainty in action to recover possession of property. Miller & Sons v. Daniels, 47 Wash. 411 (1907).

Insufficient description cannot be urged to defeat to yildgment in view of this sec.

erty. Man. 411 (1907).

411 (1907).

Insufficient description cannot be urged to defeat tax judgment in view of this section. Tacoma Gas & Electric Light Co. v. Pauley, 49 Wash. 562 (1908); Old Republic Mining Co. v. Ferry County, 69 Wash. 600 (1912). But see, Moller v. Graham, 101 Wash. 283 (1918), where it was held that there was no estoppel by tax judgment pursuant to summons which did not properly describe the property.

pursuant to summons which did not properly describe the property.

Description in summons and judgment of foreclosure referring to "NE½ or SW½" of a certain section held to mean "NE¾ of SW¼" in view of description in certificate, complaint and deed and therefore not so uncertain as to void the deed in action in ejectment attacking its validity. Stanchfield v. Blessing, 55 Wash. 620 (1909).

Under this section the policy is to make tax title a favored title equivalent to decree quieting title. Sparks v. Standard Lumber Co., 92 Wash. 584 (1916), distinguishing Pyatt v. Hegquist, 45 Wash. 504 (1907).

(1907).

In action to cancel tax deed, held that

In action to cancel tax deed, held that

In action to cancel tax deed, held that plaintiff was not misled by discrepancy in referring to the number of the platted addition to a certain town, and hence tax deed sustained. McGuire v. Bean, 151 Wash. 474 (1929).

In an action to set aside foreclosure and quiet title relief was awarded and deed annulled where proceedings described the property by the use of abbreviations not commonly used by conveyances nor generally understood by the public at large and would require oral evidence as to what was intended. McCurren v. Miller, 158 Wash. 284 (1930).

The intent is to make tax deeds good as

The intent is to make tax deeds good as against technical or immaterial procedural defects. Colby v. Himes, 171 Wash. 83 (1933).

(1933).

Under this section conclusive effect of tax foreclosure judgment can be overcome only by proof that tax has been paid or that property was not liable therefor. Schultz v. Kolb, 189 Wash. 187 (1937).

Description held insufficient to render deed immune from attack in action in ejectment. Spaulding v. Collins, 190 Wash. 506 (1937).

Tax deed set aside for lack of certainty in description and also on the ground of fraud against mortgagee by the owner who arranged for acquisition and foreclosure of certificates of delinquency by a relative and subsequent transfer of tax deed to his mother, all without notice to mortgagee. Ainslee v. Moss, 191 Wash. 625 (1937). A mortgagee has a sufficient interest to maintain action to set aside tax deed. Id.

Tax deed is prima facie evidence not only of the validity of the deed and order under which sale was made but also of the regularity of all former proceedings. Wallace v. Thomas, 193 Wash. 582 (1938), citing Ward v. Huggins, 7 Wash. 617 (1894) and Rowland v. Eskeland, 40 Wash. 253 (1905). Where the deed is valid on its face, a tenant may attorn to the holder of a tax deed. Id.

deed. Id.

deed. Id.

In an action to set aside a tax deed, there was no estoppel, even though the deed correctly described the property, where the certificate of delinquency, summons and decree of foreclosure contained an indefinite description to wit: "Tidelands frt'g Govt. Lot 7 ex 4 chs. of Sec. 3, Twp 24 R. 1 E," from which it was impossible to determine where the four excepted chains lay. Matthews v. Morrison, 195 Wash. 288 (1938).

To set aside a tax sale, complainant must show that he has some title to the land or some interest in it. Sasse v. King County, 196 Wash. 242 (1938).

In view of this section disclosing an in-

In view of this section disclosing an in-In view of this section disclosing an intention that on a collateral attack on a tax foreclosure judgment, departure from statutory provisions shall be fatal only when a substantial right is thereby denied or lack of jurisdiction affirmatively shown, a judgment and sale are not invalidated because of failure of the clerk to enter the filing of the judgment on the appearance docket or to spread the judgment upon the journal. Cinebar Coal & Coke Co. v. Robinson, 1 Wn. (2d) 620 (1939).

Robinson, 1 Wn. (2d) 620 (1939).

In an action to cancel a tax deed, where the plaintiff established that he made a bona fide effort to pay the taxes and was prevented from doing so by the direct acts of a deputy county treasurer, it was held that such effort to pay was equivalent to payment to the extent that it will discharge the tax lien, invalidate a foreclosure sale and justify a cancellation of the tax deed. Nally v. Hanson. 11 Wn. (2d) 76 (1941).

Bona fide attempt to pay all taxes which is frustrated by treasurer's failure to col-lect delinquent taxes, or to endorse delin-quent taxes on current tax receipt, is suffi-cient as ground to set aside foreclosure

based on such delinquency. Kropi v. Jacobson, 27 Wn. (2d) 451 (1947).

Foreclosure by Tax No....., supplemented by other descriptive language, held sufficient to support tax foreclosure and deeds pursuant to foreclosure held valid. Requirements in foreclosure descriptions

Requirements in foreclosure descriptions discussed. Centralia v. Miller, 31 Wn. (2d) 418 (1948).

Where taxes are paid under an inaccurate description of the land actually assessed, the fact may be proved and used as a defense against a tax title, within the provisions of this section. Smith v. Henley, 53 Wn. (2d) 71 (1958).

Land owner may rely on accuracy of county's tax rolls, and in this case he was allowed to recover a parcel of land sold at a tax sale because land in question had been omitted from his tax statement due to an error on the part of the county of which he had no notice. Bcrnsein Sea Foods, Inc. v. Whatcom County, 55 Wn. (2d) 44 (1959).

RCW 84.64.190

Certified Copy of Deed as Evidence

Equity action to set aside tax foreclosure and quiet title in former owner will not lie when former owner had an adequate

remedy at law under Ch. 34.68 RCW. Room v. King County, 24 Wn. (2d) 519 (1945).

RCW 84.64.200

Prior Taxes Deemed Delinquent. County as Bidder at Sale-Purchaser to Pay Subsequent Taxes

This section applies only to real property taxes. National Bank v. King County, 9 Wash. 608 (1894). Land acquired by a county for lack of other bidders, under this section, is held in governmental and not proprietary capacity. Gustaveson v. Dwyer, 83 Wash. 303 (1915) (1915).

Tax sale is not invalidated because purchaser was required to pay supervening taxes for a half year which had already been paid. Burroughs v. McArthur, 147

wasn. 550 (1928).
Provision for charging purchaser with supervening taxes does not require construction that redemptioner after judgment must also pay such taxes. AGO 1927-28 pp. 435, 438.

When real property is sold to a city at a foreclosure sale because of delinquent local improvement assessments the property is subject to general taxes levied during period allowed for redemption. AGO 63-64 No. 75 12-16-63

RCW 84.64.210

Fees of Officers

Fee for deed prescribed by this section is not applicable to deed issued upon resale of property stricken off to county. AGO 6-2-1931: but to the contrary see AGO 10-22-1940 and 7-31-1941.

The following section, enacted in 1947,

also appears to indicate that such fees should be collected.

Limitation on number of tracts or lots in one deed does not apply to resales of tax title property owned by county. AGO 6-2-1931.

RCW 84.64.220

County Held Tax-Title Property Exempt

Notwithstanding this section, in view of provisions of irrigation statute, property acquired by county for general taxes held liable for future irrigation district assessments. State ex rel. Clancy v. Columbia Irrigation Dist., 121 Wash. 79 (1922).

In view of this section, a city purchasing pursuant to RCW 35.49.150, requiring payment to the county of taxes, land subject to assessment for local improvements and acquired by the county under general tax foreclosure, is not required to pay the county taxes falling due between the date of the acquisition of the land by the county and its resale to the city. Tacoma v. Pierce County, 1 Wn. (2d) 310 (1939).

Antecedent of RCW 35.49.070 mentioned in footnote above, held constitutional; and application, duration and satisfaction of local improvement liens discussed. Gengler v. King County, 12 Wn. (2d) 227 (1942). See also Wilson v. City of Aberdeen, 18 Wn. (2d) 336 (1943).

Outstanding general taxes are cancelled when property is stricken off to a county and upon subsequent sale the property should not be restored to the assessment rolls until the next assessment year or January 1st of the succeeding calendar

year. AGO 1903-04 p. 238; 1923-24 p. 46.

Municipality cannot foreclose against county tax-title land and lien of pre-existing local assessments because such lien was extinguished by the striking of the property off to the county, nor can foreclosure be had of the lien of local assessments levied after the county took title to such land for the reason that remedy provided by RCW 35.49.070 is exclusive. AGO 1929-30 p. 622.

RCW 36.33.120-.170 do not require that county pay special assessments on lands acquired by county at tax foreclosure sale, subject to local improvement assessments. AGO 4-10-1936.

Land bid in by county upon foreclosure of diking district assessments not subject to general taxes while held by county. AGO 6-3-1936.

Property bid in by county at general tax foreclosure sale is subject to diking improvement district assessment. AGO 7-9-1936.

Tax foreclosed property held by acounty, though exempt, should be listed on

Tax forcclosed property held by a county, though exempt, should be listed on real property tax roll for the purpose of applying fire patrol assessments. TCR 8-28-1943.

RCW 84.64.230

Disposition of Proceeds of Sales

County acts as trustee for state and other taxing districts in acquiring property by tax deed. Gustaveson v. Dwyer, 78 Wash. 336 (1914); Shelton v. Klickitat County, 152 Wash. 193 (1929).

It is not necessary to join other taxing districts when suing to recover taxes, in view of this section, although possibly under Stimson Timber Co. v. Mason County, 97 Wash. 205 (1917), county would have right to contribution against taxing districts to which money has been distributed. AGO 1923-24 p. 104.

This section, with other provisions, has effect of destroying lien of local assessments when property is acquired by county at tax sale. Maryland Realty Co. v. Tacoma, 121 Wash. 230 (1922).

Tax title property is held in trust for the state and various taxing districts, under this section. Sasse $v.\ King\ County$, 196 Wash. 242 (1938).

Although commercial waterway district becomes entitled to share in proceeds of resale of tax title property under this section, the authorities of the district have no voice in the time, manner or terms of such resale. Commercial Waterway District No. 1 v. King County, 197 Wash. 441 (1939).

In view of this section and RCW 85.08.500, providing that property offered for sale by the county shall be offered for the amount of the general taxes for which it was struck off to the county, the county

has no right to charge interest on the amount for which the property was struck off to the county at the tax foreclosure between that time and the date of the resale, and may not therefore deduct such interest from a surplus in its hands following resale. Longview Co. v. Cowlitz County, 1 Wn. (2d) 64 (1939).

When property is acquired by the county for taxes, all taxes are cancelled; and when the county resells the property, the disposition of the proceeds is controlled by this section, which provides for apportionment of such proceeds to the various funds existing at the date of sale, there being no provision that any part of the proceeds be paid into the county current expense fund. State ex rel. Seattle v. King County, 4 Wn. (2d) 589 (1940).

Under RCW 84.64.270, property acquired by the county for taxes may be sold on deferred payments, with interest at 6% on deferred payments; but such interest is upon the title sold by the county, not upon any tax, and is a part of the proceeds of the sale to be apportioned in accordance with this section. Id.

Where county sells property acquired by tax foreclosure, proceeds must first be applied to discharge lien of general taxes for which same was sold, and remainder, or so much as necessary, must be paid to city to discharge all local assessment liens upon the property, and the surplus, if any, must be distributed among the proper county funds. King County v. Odman, 8 Wn. (2d) 32 (1941).

The former owner has no interest in any surplus remaining after payment of such taxes and assessments. Id.

The former owner has no interest in any surplus remaining after payment of such taxes and assessments. *Id.*On a sale by the county to a third party of lands acquired by the county at a tax foreclosure sale, the proceeds of such resale shall be justly apportioned to the various funds entitled thereto. *Wolff v. Commercial Waterway Dist. No. 1*, 14 Wash. (2d) 45 (1942).

Commercial Waterway Dist. No. 1, 14 Wash. (2d) 45 (1942).

This section is a mandatory directive to apportion funds derived from a sale of property acquired by tax deed, and such funds cannot be diverted to the current expense fund by the conveyance of the property by the county commissioners to the county in order to claim subsequent income from the property as revenue to the current expense fund. Ocosta etc. v. Grays Harbor County, 44 Wn. (2d) 525 (1951).

Greys Harbor County, 44 Wn. (2d) 525 (1954).

"Date of sale" means the date property is resold under RCW 84.64.270 et seq. AGO 1929-30 p. 662.

This section is not applicable to assessment district funds. AGO 1915-16 p. 309; 1928-30 p. 662.

However, it is applicable to funds of commercial waterway district for the reason that assessments of such districts are on parity with general taxes; "year last in process of collection" in cases of such assessments meaning year in which assessments were last levied. AGO 1929-30 p. 700.

"Year last in process of collection" does not refer to year covered by certificate of delinquency, but the year in which taxes were last levied prior to striking of property off to county. Id.

Where town is incorporated after county takes title but before resale of property it is entitled to share in proceeds under this section. AGO 1929-30 p. 754. It would appear, however, that to give effect to this rule town must necessarily have been incorporated long enough to have made a regular tax levy.

Where county forccloses for general taxes, and acquires property, all installments of drainage district assessments due at time of forcelosure are wiped out, but noncy derived from resale of land by this section and drainage district would participate therein. AGO 4-7-1556.

Held that proceeds of resale should be distributed also to diking and drainage districts. AGO 1937-38 p. 73.

(This opinion is contrary to earlier ones annotated herewith and appears to be erroneous, unless it be limited to diking, drainage and sewerage improvement districts, under the special provision for meeting assessments of such districts after general tax funds have been fully satisfied, which is contained in RCW 85.08.500.)

Where private individual purchases at county tax foreclosure sale, he purchases subject to special assessments, but where county is purchaser, lien of special assessments is still preserved, and, on resale of land, county bound to apply proceeds to special assessments after satisfying general taxes. AGO 1937-38 p. 79.

Former owner has no title or interest in lands after foreclosure and sale for general taxes and issuance of tax deed, and has no right to share in proceeds of resale. On resale, proceeds applicable first to taxes, interest, cost, etc., next, to improvement assessment liens even though not due, and next, to local improvement assessment due or outstanding against property and levied by any authority other than the county. Any surplus is to be held by the county for the benefit of the districts designated in this section, and neither former owner nor those claiming under him have any interest therein. AGO 4-20-1938.

A city, to protect its local improvement district assessments may acquire tax title property from the county on payment of the face of the general taxes with costs but without penalty or interest. AGO 11-25-1938.

Interest collected on unpaid balances of contracts on county's resale of tax title contracts on county's resale of tax title

me tare of the general taxes with costs but without penalty or interest. AGO 11-25-1938.

Interest collected on unpaid balances of contracts on county's resale of tax title property is part of the "proceeds of any sale" and is apportionable as provided in this section and does not go into county current expense fund. AGO 9-29-1939.

After original foreclosure sale, interest does not continue to accrue on diking improvement district assessments. Such districts share in the 6% interest earned on contract of resale if proceeds are sufficient therefor. Interest on local improvement district assessments does not run after original foreclosure sale. Local improvement district shares in 6% interest earned on contracts of resale since total proceeds includes such interest. Surplus from resale of tax foreclosure property after payment of general taxes, and amounts due diking improvement districts, goes to county according to its last tax levy. AGO 10-17-1940.

On resale of property acquired by tax foreclosure, drainage improvement district assessment installments maturing during time property stood in name of county draw interest payable upon such resale if land sells for a sufficient amount. If sale price is insufficient, proceeds applicable (1) to general taxes, (2) to the district assessments, and remainder if any, to interest on district assessments. Same rule applies to local improvement assessments are properly payable out of the proceeds are properly

AGO 2-21-1941. Local improvement district assessments are properly payable out of the proceeds from the sale of tax title property by virtue of RCW 35.49.160. AGO 7-14-1941; AGO 9-2-1040

tue of RCW 35.49.160. AGO 7-14-1911; AGO 8-3-1948.
No charge against the proceeds from the sale of tax title property can be made in favor of the county treasurer's revolving fund. Id.

Money forfeited by purchasers of county tax title property should be credited in accordance with this section. AGO 7-21-

Real estate sales tax applies to sale of tax title lands and should be deducted from the proceeds of such sale before the same are distributed to taxing units. AGO 7-12-1951.

RCW 84.64.240

Payment of Taxes By Mistake

Remedy afforded by this section is not available where the land has been trans-ferred to an innocent purchaser who

searched the records and found that taxes had been paid. Wiswell v. Beck, 92 Wash. 208 (1916).

RCW 84.64.270

Sales of Tax-title Property—Reservations—Notices—Installment Contracts -Separate Sale of Reserved Resources

Title, if any owned by eventual successor to party receiving, by resolution from county commissioners following tax foreclosure, interest in land consisting of street right-of-way is equitable rather than legal. Finch v. Matthews, 74 W.D.2d 163, 443 P.2d 833 (1968).

Sale of tax title property held by the county under this section is in effect a "tax sale" to which the rule of caveat emptor applies. Shelton v. Klickitat County, 152 Wash. 193 (1929); AGO 1921-22 p. 333; 1931-32 p. 97. In opinion last noted, it was held that in order to invoke doctrine of caveat emptor, county must be able to give deed to the property it purported to sell.

This section does not make resale proceeding dependent upon prior application but vests discretion in county commissioners. Sasse v. King County, 196 Wash. 242 (1938).

A resale is a part of the taxing process, which is not complete until resale is fully consummated to the end that the proceeds thereof shall be justly apportioned to the funds entitled thereto under RCW 84.64.230. Id.

Id.

Even though commercial waterway dis-

Even though commercial waterway district assessments are on parity with general taxes and such districts are entitled to share in proceeds of resale under RCW 84-64.220, the authorities of such district have no right to participate with county commissioners in the resale proceedings. Commercial Waterway District No. 1 v. King County, 197 Wash. 441 (1939).

This section contemplates sale by the county to private persons. Tacoma v. Pierce County, 1 Wn. (2d) 310 (1939).

Where a county acquires property through tax foreclosure and the former owners continue to receive rentals therefrom, after their title has been extinguished, the county may maintain an action for recovery of the full amount so received; when the county resells the property, the former owners have no interest in the proceeds of that sale, even if in excess of their delinquent taxes. King County v. Odman, 8 Wn. (2d) 32 (1941). Where tax title land was held by the county and a building was erected that encroached thereon, even though the county had collected taxes thereon, neither the

County v. Odman, 8 Wn. (2d) 32 (1941).

Where tax title land was held by the county and a building was erected that encroached thereon, even though the county had collected taxes thereon, neither the county nor its grantee was estopped from asserting title to the improvement located on the land. Consolidated Freight Lines v. Groenen, 10 Wn. (2d) 672 (1941).

A county has no justiciable interest in an action to reform tax deeds by eliminating a provision that the property was sold subject to liens for outstanding local improvement assessments, where it appears that the property was sold by the county for amounts not in excess of the general taxes for which they had previously been sold to the county, and the judgment of the trial court was final as against a city and a drainage district which had asserted such liens. Evans v. Swisher, 12 Wn. (2d) 535 (1942).

The consent of a waterway district is not necessary to the resale by a county of property acquired through general tax foreclosure; the only interest of such district is to receive its pro rata share of the proceeds; the purchaser from the county took title free and clear of all prior liens. Wolff v. Commercial Waterway Dist. No. 1, 14 Wn. (2d) 45 (1942).

Purchaser of tax title property from county at resale docs not take free from improvement assessments not then due, though no mention thereof was made in foreclesure deed. Abel v. Diking & Drainage Dist., 19 Wn. (2d) 356 (1943).

Amendment of this section (1943) did not impliedly repealed by chapter 19, Laws of 1943. When the county desires to sell all the rights it has in tax title lands, the sale should be held under this section and where it desires to sell less than the fee, such as timber only, the sale should be held under chapter 19, State ex rel. Lockwood v. Glover, 20 Wn. (2d) 124 (1944). (This decision is probably now

obsolete in view of 1945 amendment of this

obsolete in view of 1945 amendment of this section.)

Requirement that notice of sale under this section be published for "three consecutive weeks" is satisfied if not less than 21 days elapse between date of first publication and day of sale. King County v. Seattle, 7 Wn. (2d) 236 (1941).

Requirement that notice of sale be published "once a week" for three consecutive weeks is satisfied if each such publication is made during a separate calendar week beginning on Sunday, it being unnecessary that such publications be on the same day of the week, or that each publication following the first one be made at precise intervals of seven days. Id.

In the absence of statutory exceptions, a purchaser at resale of property acquired by a county through general tax foreclosure takes title free from the lien of local improvement assessments past due. It will be presumed, in the absence of contrary evidence, that the notice of resale conformed to the statute. Where the resale, by statutory authority, is made for less than the amount of general taxes plus outstanding sewerage assessments, the purchaser took title free from such liens. Thestrup v. Grays Harbor County, 12 Wn. (2d) 545 (1942).

A contract purchaser of tax title property has interests therein sufficient, to

(2d) 545 (1942).

A contract purchaser of tax title property has interests therein sufficient to permit him to defend against an action to quiet title against the county and its grantees. Turpen v. Johnson, 26 Wn. (2d) 716 (1946).

The acceptance of a bid of the minimum price by the treasurer results in a contract of sale, and this contract cannot be repudiated by the treasurer even though he is offered a better price immediately after the sale. Farrell v. Neilson, 43 Wn. (2d) 647 (1953).

The terms of the contract between the

The terms of the contract between the county and the purchaser of real property at a tax sale are embodied in this section.

Anderson v. King County, 200 Wash. 354

(1939).

There is nothing in this section giving a purchaser of realty at resale of tax title property a right to recover the down payment and damages where at the time of his application to purchase there was a building on the property but at the date of the sale such building had been destroyed by county employees, without knowledge of purchaser. Id.

The interest collected under contracts of purchase on resale of tax title property is

of purchaser. Id.

The interest collected under contracts of purchase on resale of tax title property is on the title sold and not upon any tax, and is not payable to the county current expense fund, but is part of the proceeds of sale to be apportioned as provided by RCW 84.64.270 herein. State ex rcl. Seattle v. King County, 4 Wn. (2d) 589 (1940).

Sale of tax title land by county creates new title free of all prior liens, but classification as reforestation land is not a lien. Anderson v. Grays Harbor County, 49 Wn. (2d) 89 (1956).

All building restrictions in plat are cancelled as to property sold for taxes and resold by county. AGO 12-30-1936.

The provisions of law pertaining to the sale of land owned by the county in its proprietary capacity are not applicable to the sale of tax title property by the county and there is no necessity of the county commissioners giving notice of their intention to sell such property. AGO 1937-38 p. 124.

Requirements as to commissioners fixing minimum price are mendatory but omis-

tion to sell such property. AGO 1937-36 p. 124.

Requirements as to commissioners fixing minimum price are mandatory, but omission thereof in written order by commissioners to treasurer does not invalidate proceedings where price actually fixed by commissioners prior to or at time of making order, but commissioners' records should be corrected by proper resolution supported by affidavits showing the fact. Such error in proceedings so corrected is mere irregularity not invalidating proceedings. But where the order directs sale of property to highest bidder for cash, sale is invalid since statute permits sale on credit. AGO 1-20-1938.

AGO 1-20-1938.

County commissioners may withdraw property from sale any time before successful bidder's bid is accepted, and may even require that sales be subject to

county commissioners' approval. AGO 5-15-1940.

When a person who had purchased oyster tidelands from the state and later abandoned such lands and title reverted to the state, the state's title to such land is good notwithstanding a county tax foreclesure sale to a third party. Such tax proceeding and deed merely places a cloud on the state's title. AGO 7-21-1942.

The county would be doing violence to its trust if it were to permit tax title property to be used for garbage dumps. AGO 7-31-1942.

County is not authorized to make reservations for roads or other similar purposes on the resale of tax title property. AGO 12-24-1942.

Prior to 1945 act counties had no power the result for the state of t

12-24-1942.
Prior to 1945 act counties had no power to rent tax title property. AGO 1943-44 p. 97.
Where a city acquires tax foreclosed

Where a city acquires tax foreclosed property from county under permissive statute county treasurer should collect the face amount only for which the property was sold to the county, plus costs of sale, but not taxes which are not actually due at time of sale, even though they are a lien. AGO 1943-44 p. 105.

County commissioners have no right to use tax acquired land for campsites, parks, recreation centers, nor building sites for county buildings, nor to remove gravel and stone therefrom; but the county may acquire fee title to such land by condemnation. AGO 1943-44 p. 233.

Small strips of land owned by a county, resulting from tax sales under prior law when only portions of lots or tracts were sometimes sold, cannot be disposed of except through regular resale procedure. AGO 12-11943.

A county may by condemnation acquire

AGO 12-1-1943.

A county may by condemnation acquire the fee of any property it holds in trust pursuant to tax foreclosure. AGO 1943-44 p. 133; but may not bid it in at resale of tax title property. AGO 1943-44 p. 272; AGO 8-8-1944.

A resale of land classified as reforestation land does not remove liability for payment of yield tax, or of differential tax in case property is otherwise removed from such classification. AGO 1945-46 p. 29.

tax in case property is otherwise removed from such classification. AGO 1945-46 p. 29.

The net effect of chap. 19, Laws of 1943, and chapters 172 and 254, Laws of 1945, is to permit reservations of minerals, timber and other resources in sales of property by counties, whether held in their governmental (tax title property) or proprietary capacity, with a simplification of procedure in case of the latter. AGO 1945-46 p. 207. (Ruling prior to 1945 amendment.)

Tax title property may not be sold or disposed of under section 12, chapter 254, Laws of 1945, which pertains to property owned by the county in its proprietary capacity. AGO 1945-46 p. 235.

As amended in 1945, this section governs the sale of all lands held by a county in its governmental capacity (tax title lands) whereas chapter 254, Laws of 1945, governs sales of lands owned in its proprietary capacity. AGO 1945-46 p. 315.

Tax title property may not be sold to state forest board for purposes mentioned in sec. 1, chap. 125, Laws of 1979 (office etc., locations) as that section does not apply to tax title property. AGO 3-23-1947.

Purchase of tax title land by a field assessor is invalid and county is entitled to quiet title to said land AGO 8-19-1947.

County may sell tax title land and issue a deed therefor containing a valid time limitation for the removal of timber on the land sold. AGO 1-24-1951.

Notice of sale under this section must legally describe each piece of property offered. AGO 1925-26 p. 65.

Powers of county commissioners with respect to sales of tax title property were

offered. AGO 1925-26 p. 65.

Powers of county commissioners with respect to sales of tax title property were very broad under former statute. (State ex rel. Mackay v Phillips, 26 Wash. 651 (1905); Phillips v. Welts, 40 Wash. 501 (1905); McPherson Bros. v. Okanogan County, 45 Wash. 285 (1907)) and have been circumscribed by this section. Fixing of minimum price is now made mandatory and provision for executory contracts was inserted in lieu of provision requiring sales for cash. Under this section, commissioners cannot order sale for cash only or on contract only, it being optional with bidder whether he will pay cash or take contract, and if he is highest bidder and offers the minimum price he becomes entitled to have transaction consummated in accord-

with character of his bid. AGO ance with character of his bid. AGO 1927-28 p. 124.
Property sold under executory contracts

Property sold under executory contracts becomes taxable on purchaser's equity as personal property. Id., but see 1947 amendment, RCW 84.40.230.

Former owner may purchase at resale. AGO 1929-20 p. 198.

Under 1927 act, where one contract of sale was cancelled, subsequent sale of same property would have to be advertised in same manner as first. AGO 1935-36 p. 53.

Only adjournments of sale allowable by

same was cancelled, subsequent sale of same property would have to be advertised in same manner as first. AGO 1935-36 p. 53.

Only adjournments of sale allowable by statute are adjournments from day fixed for sale to next day (not a legal holiday) and so on from day to day until property sold. No other adjournments are permissible. Since statute silent as to number of adjournments allowable, a reasonable number permissible, and what would be reasonable number would rest largely in discretion of treasurer. Suggested that adjournments totalling more than four weeks (under 1927 law, the period the sale advertised) would be unreasonable. AGO 1935-36 p. 53; AGO 4-8-1940.

County treasurer has no authority to determine whether sale shall be for cash or on contract, but might reject a bid if convinced it is not bona fide or would sacrifice the property. AGO 1937-38 p. 2.

Statutes pertaining to sales of county property owned in its proprietary capacity have no relevancy to resales under this section. AGO 1937-38 p. 124.

Under the 1937 act it was held that while the county treasurer conducted the resale, he had no authority to change the commissioner's order as to when the land was to be sold, whether the same was to be for cash or on credit, or as to the minimum price. It was held, however, that the treasurer might refuse bid if he believed the same not to be bona fide or that price bid would sacrifice property. AGO 1937-38 p. 2.

In making resales of tax title property, county commissioners are without power to determine whether sale is to be for cash or by contract. Sale is to highest bidder, whether for cash or on terms prescribed by statute. AGO 5-11-1939.

Forest patrol assessments may be levied on lands acquired by county by tax foreclosure and resold, even though resale is by contract. Where resale contract is forfeited for nonpayment, such assessments would continue to be a lien on the property but would be junior to the lien of the taxes, such assessment lien to be satisfied out of sale of land in excess of

guired by county by tax foreclosure. AGO 8-17-1940.

When a county resold tax title land in an irrigation district, on which there was an irrigation assessment, the law contemplated and the purchaser had a right to assume it was sold free of such assessment. The county should pay such lien from the proceeds of the sale. AGO 1-12-1943.

Under RCW 35.49.150, city can acquire property "at any time before resale by the county" which means at any time before property is knocked down to highest bidder at sale and not when deed is issued. AGO 1929-30 p. 261.

Where bidder defaults after property is

knocked down to him at sale county must

knocked down to him at sale county must resel! and cannot negotiate with second highest bidder. AGO 1929-30 p. 423. If after resale a surplus remains after general tax funds and those special funds entitled to share in proceeds are fully satisfied, such surplus does not belong to former owner but should be distributed to the general tax funds under RCW 84.64.230. AGO 4-20-1938. Statute does not authorize down payment

AGO 4-20-1938.

Statute does not authorize down payment on resale contract of less than 20% of purchase price. AGO 3-3-1939.

Although statute requires clause in resale contract authorizing cancellation for non-compliance at election of vendor, it does not require cancellation at any particular time. Such cancellation should be made by adoption, filing with auditor, and service on vendee of resolution of county commissioners, and this would have effect cancelling contract. In addition, county may bring suit to quiet title. AGO 7-12-1940.

Though contracts of resale are required

Though contracts of resale are required to contain forfeiture clause, forfeiture for

vendee's default is made optional on eounty. No method of declaring forfeiture being provided by statute, general law would apply. Declaration of forfeiture should be by resolution of county commissioners. If action to quiet title deemed advisable or necessary, separate actions would have to be brought against each defaulting vendee. AGO 11-13-1940, and 7-12-1940; 8-20-1941. See also AGO 195-36 p. 53.

Installments of diking and drainage improvement district assessments due prior to resale are payable out of proceeds of sale. Installments becoming due after resale are assumed and payable by purchaser whether sale for cash or on credit, and must be paid before deed is issued. AGO 4-23-1941.

When a person contracts to purchase land from a county and dies before completing payments, and payments are completed by someone else, the county treasurer should execute the deed to the person named in the contract unless a proper order of a competent court directed the treasurer otherwise. AGO 12-30-1941.

If a county resells land acquired at a tax foreclosure sale, it may not receive back mineral rights as gift or by purchase from the vendee. AGO 7-2-1942.

Prior to 1945 amendment of this section, county could not reserve mineral rights in selling land acquired through tax foreclosure. AGO 1943-44 p. 82.

Ccunty without power to sell timber on tax title land separate from land and present emergency does not change law. AGO 1-5-1943. (Ruling prior to 1945 amendment.)

When a treasurer's notice of sale of tax title land, and his deed after sale, contained a reservation of right-of-way for road purposes, such reservation was a mere irregularity which could be overcome by the issuance of a correction deed. AGO 2-8-1943.

County commissioners, under the rule of caveat emptor, cannot lawfully refund purchase price paid on resale of tax title property, even where no valid or effective deed can be delivered. AGO 1945-46 p. 317.

may be sold separately on a stumpage basis. AGO 3-25-1952.
While this section does not permit county commissioners to subdivide tax title land prior to sale, such authority is contained in 1945 c 172 \(\cdot \) 3, although the applicable language "including tax title land" is erroneously omitted from the codification of RCW 36.34.010. AGO 55-57 No. 181 (1-3-56). In the same vein as above opinion, county commissioners may sell easement over tax title property. AGO 55-57 No. 259 (5-2-56).

AGO 55-57 No. 259 above cited with approval. AGO 57-58 No. 163 (2-21-58).
When tax title land is erroneously assessed and sold by the eounty for nonpayment of taxes, the sale is invalid and the purchase price cannot be refunded. AGO 57-58 No. 203 (6-17-58).

County treasurer has no authority to pay sewer district improvement assessments levied prior to sale of property to county for taxes; payment must either be made from proceeds of resale or property be sold subject to such assessment liens. TCR 1-17-1950. 1-17-1950.

(4) The successful bidder at a tax sale acquires title in fee as against the owner, but the taxing body does not warrant title, and is not responsible for defects therein. A tax deed extends only to the property over which the court in the foreclosure proceedings has obtained jurisdiction. 3 Wn. App. 27, Carlson v. Stair

Wn. App. 27, Carlson v. Stair

Although a county is not an insurer of title, it has the duty in tax foreclosure proceedings to describe the property to be sold with reasonable accuracy so as to permit the record owner to know that his property is being sold, for the purchaser to ascertain what property he is buying, and for a proper deed to be executed to the purchaser. If the description is so inadequate as to encompass unascertainable and nonexistent property, the court is without jurisdiction to foreclose; hence, any money paid by a purchaser is totally without consideration and may be recovered with interest from the date of sale. 70 Wn.2d 730 Wingard v. Heinkel

RCW 84.64.300

Form of Deed and Reservation

A county treasurer's deed, conveying title to property purchased at a tax foreelsoure sale, did not convey title to timber on the property, although no exception or mention of the timber was made in the deed, where prior to the tax foreclosure proceeding, the timber had been reserved from a conveyance to the delinquent taxpayer; the timber had been assessed sepa-

rately from the land as personal property; at the time of the tax foreclosure proceedings the personal property taxes on the timber were fully paid; and the only tax delinquency was on the land; since the county acquired title to the land but not the timber, and one may not convey that which he does not own. Leuthold v. Davis, 56 Wn. (2d) 710 (1960).

RCW 84.64.310

Rental of Tax Title Property on Month to Month Tenancy Authorized

Prior to 1945 enactment of this section counties had no statutory power to rent tax title property. AGO 1943-44 p. 97.

RCW 84.64.320

Tax Title Property May Be Disposed of Without Bids in Certain Cases

This section does not authorize the board of county commissioners to econvey tax title property to the county in order that subsequent income from the property may be deposited to the current expense fund instead of being allocated to the various taxing districts in accordance with RCW 84.64.230. Ocosta etc. v. Grays Harbor County, 44 Wn. (2d) 525 (1954).

A public utility district is a govern mental agency under this section. AG(12-23-1947.

A city, county, or school district may have the benefit of this act. AGO 1-9-1948. This section is not affected by RCW 39.33.010 (Chapter 133, Laws of 1953) which requires a court order in sales. exchanges,

transfers, or leases of public property. AGO 50-55 No. 90 (7-14-53). Board may convey rights of access through tax title land to the state for limited access highways provided the value is not reduced to an extent that it, plus consideration from state, is less than principal amount of unpaid taxes. AGO 57-58 No. 163 (2-21-58).

A county may reserve county road easements over tax title property which it proposes to sell provided that the right to the easement is first acquired under the county's power of eminent domain or by purchase pursuant to RCW 84.64.320. AGO 63-64 No. 133 (12-30-64).

RCW 84.64.330

Quieting Title to Tax Title Property

This and following relevant sections held to have superseded a prior section permiting a city to redeem tax title property prior to resale. Spokane County v. Certain

Lots, 153 Wash. 462 (1929). However, the prior section was subsequently re-enacted, so that city's privilege to redeem was revived.

RCW 84.64.420

Special Assessments Payable Out of Surplus

Where county is purchaser at county tax foreclosure sale, lien of special city assessments is still preserved and on resale

of land, county bound to apply proceeds to special assessment after satisfying general taxes. AGO 1937-38 p. 79.

RCW 84.64.460

Easements

This section apparently enacted to protect easements without requiring separate listing and payment of taxes. See AGO

55-57 No. 215 (3-1-56) for summary of law before the enactment of this section.

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Chapter 84.68

RECOVERY OF TAXES PAID OR PROPERTY SOLD FOR TAXES

RCW 84.68.010

Injunctions Prohibited—Exceptions

This act held constitutional. Casco Co. v. Thurston County, 163 Wash. 666 (1931).

This act held inapplicable to action for injunction commenced prior to its enactment. Bank of Fairfield v. Spokane County, 173 Wash. 145 (1933).

This act being applicable only to the collection of taxes becomes operative only from and after the time when taxes become due and payable and therefore does not bar resort to equitable relief against alleged excessive levy. Dcnny v. Wooster, 175 Wash. 272 (1933); Pacific Tel. & Tel. v. Wooster, 178 Wash. 180 (1934). But see, Ballard v. Wooster, 182 Wash. 408 (1935).

This act provides a new and exclusive method of obtaining relief from a claimed unlawful or excessive assessment, and abolishes appeals from decisions of the tax commission. In re Yakima Anusement Co., 192 Wash. 174 (1937).

Constitutionality of act reaffirmed in action involving a drainage district general tax. Save for the two exceptions mentioned in this section, a tax cannot be attacked after it has been levied and spread upon the tax-rolls by the county assessor except by paying the same under protest and bringing suit to recover. Etter v. Kronlund, 193 Wash. 341 (1939).

Where a drainage district, alleged to have been invalidly organized has levied assessment on lands within district, "the law under which the tax is imposed" is not valid because of the invalid organization, and where the property is not exempt. This section forbids injunctions. Id.

Although plaintiff does not seek injunctions. Id.

zation, and where the property is not exempt. This section forbids injunctions. Id.

Although plaintiff does not seek injunctive relief under subdivision one by attacking the law under which the tax was levied as void, where it is contended that there is no law under which the levy could have been made and that the effect is the same as though the levy had been made under a void law, the court's jurisdiction to entertain the action has been sustained. Petroleum Nav. Co. v. King County, 1 Wn. (2d) 489 (1939) (tax on vessel which never acquired situs within the territorial limits of the defendant county).

Reason for allowing injunctive relief under subdivision one is that any tax imposed pursuant to a void law would be absolutely void and it would therefore be an unreasonable and useless proceeding to require in such case that the tax must be first paid and then an action brought to recover it back. Id.

The term "exempt" as used in subdivision two presupposes a liability and is properly applied only to a grant of immunity to persons or property which would otherwise be liable to assessment. Property which was never liable to assessment for the reason that it never acquired a situs within the territorial limits of the taxing power cannot be so classified. Id.

This section does not apply to or prohibit granting of injunctive relief as against tax on liquor, void because imposed on liquor imported into state and stored in a warehouse for transshipment without the state (following Petroleum Nav. Co. v. King County, 1 Wn. (2d) 489 (1939)). Lake & Co. Inc. v. King County, 3 Wn. (2d) 500 (1940).

This act repealing the right to appeal from an order of the tax commission ren-

(1940). This act repealing the right to appeal from an order of the tax commission renders its action final with the result that in an action to compel the county assessor to correct his tax rolls in accordance with the commission's order he may not question the method used by the commission in reaching the valuation set out in its order, and evidence for that purpose is inadmissible. State ex rel. Tax Commission v. Ingersoll, 2 Wn. (2d) 655 (1940).

In such case, commission may, by mandamus, compel a county assessor and treasurer to carry out its order reassessing property for county and local purposes. Id.

The provisions, prohibitions and restrictions of this act apply to taxes exacted under a special levy for construction of

school buildings, the same being an advalorem tax, and one levied for public revenue. Weyerhaeuser Tbr. Co. v. School Dist. No. 118 of Pacific County, 7 Wn. (2d) 683 (1941).

This and the following section do not apply to assessments based upon special benefits to the property assessed. *University National Co. v. Grays Harbor County*, 12 Wn. (2d) 549 (1942).

Foreclosure of certificates of delinquency on sewerage improvement construction assessments has the effect of cutting off the lien of sewer maintenance assessments outstanding against the property. *Id.*

A claim and allegation that a tax has been paid will not support injunction, courts being limited to the exceptions in this section, which are not extended by RCW 84.68.070. Anderson v. King County, 18 Wn. (2d) 176 (1943).

18 Wn. (2d) 176 (1943).

This section does not prohibit action to restrain distraint sale for salmon conditionally exempt under RCW 84.36.140.

Libby. McNeill & Libby v. Ivarson, 19 Wn. (2d) 723 (1943).

Injunction not precluded by this section in action to recover property sold for general taxes where the property was described by reference to an unrecorded plat and the foreclosing court therefor never acquired jurisdiction of the property; and certain statutes of limitations, etc., do not apply. King County v. Rea, 21 Wn. (2d) 593 (1944).

Injunction lies to restrain collection of

Injunction lies to restrain collection of tax on cocoa beans exempt under federal constitution as imports in original packages, and payment under protest and suit to recover is unnecessary. Washington Chocolate Co. v. King County, 21 Wn. (2d)

630 (1944).

This and subsequent related sections are

Chocolate Co. v. King County, 21 Wn. (2d) 630 (1944).

This and subsequent related sections are not unconstitutional as depriving the courts of their inherent or constitutional equity powers which will be exercised on proper occasion; they merely give lessened occasion for the use of such powers by providing a remedy at law. Roon v. King County, 24 Wn. (2d) 519 (1945).

Where former property owner did not proceed under this and related sections, but attacked a tax foreclosure and asked that title be quieted in her, she could not prevail. Id.

This act is not applicable, however, to federal courts. Skagit County v. Northern Pacific R. Co., 61 Fed. (2d) 638 (1932).

Legislature intended by this act that refund action provided for therein be the exclusive remedy in case of an illegal tax. Adams Countu v. N. P. Ry. Co. (CCA 9th), 115 Fed. (2d) 768 (1940).

If remedy provided by state law for recovery of taxes is doubtful, it does not deprive federal court of jurisdiction to restrain collection of state taxes. Id.

Refund action is ordinarily an "adequate remedy" in case of an illegal or excessive tax, but special circumstances may render such action of doubtful efficacy. Id.

The federal district court was not without jurisdiction of action to restrain collection of state taxes. Id.

The federal district court was not without jurisdiction of action to restrain collection of staxes on theory that refund action constituted a "plain, speedy and efficient remedy" because RCW 84.68.040 herein gives judgments for tax refunds preference over other claims, since such statutory preference violated state constitution giving preference to other specified mandatory and emergency expenses. (Const. Wash. Art. VII, secs. 1, 8; Art. VIII, secs. 1, 2) Id.

A refund action was not such a "plain, speedy and efficient remedy" as to preclude equity jurisdiction of federal court in railroad's action to restrain counties from collecting taxes on railroad's operating property where some of the counties were insolvent, and hence judgment f

consisting of machinery and equipment is not taxable by the state (U. S. Ccde. title 12, sec. 548), and a state tax thereon is void; accordingly injunction to prevent collection was held an available remedy under this section. Bank of California v. King County. 16 Fed. Supp. 976 (1936).

Where a personal property tax had been paid and time for bringing action to recover had expired under RCW 84.68.060

herein, there was no adequate remedy at law, and this section did not bar injunctive relief. O'Brien v. Johnson, 32 Wn. (2d) 404 (1949), overruling Anderson v. King County, 18 Wn. (2d) 176 (1943).

This and following sections relating to recovery of unlawful taxes paid under protest apply exclusively to property taxes. Columbia Steel Co. v. State, 34 Wn. (2d) 700 (1949).

RCW 84.68.020

Payment Under Protest-Claim Not Required

Fact that funds have been distributed to ract that unds have been distributed to taxing district does not affect the rights of protesting taxpayer to maintain action for recovery of illegal or excessive taxes. Montgomery v. Cowlitz County, 14 Wash.

protesting taxpayer to maintain action for recovery of illegal or excessive taxes. Montgomery v. Cowlitz County, 14 Wash. 220 (1896).

Taxes paid voluntarily. even though illegal, cannot be recovered back. Phelps v. Tacoma. 15 Wash. 367 (1896): Pittock & Leadbetter Lumber Co. v. Skamania County, 198 Wash. 145 (1917); Childs v. Spokane County, 100 Wash. 64 (1918). Robinson v. Kittitas County, 101 Wash. 422 (1918); Peterson v. Jefferson County, 167 Wash. 269 (1932): Pacific Finance Corp. v. Spokane County, 170 Wash. 101 (1932). Cf. Drum v. University Place Water Dist., 154 Wash. 700 (1929).

On the other hand, taxes, the payment of which is involuntary, can be recovered back. Involuntary payment includes that made under protest. (Wycoff v. King County, 18 Wash. 256 (1897); Tozer v. Skagit County, 34 Wash. 147 (1904); Owings v. Olympia, 88 Wash. 289 (1915); Stimson Timber Co. v. Mason County, 97 Wash. 205 (1917); Corwin Investment Co. v. White, 166 Wash. 195 (1932)) and also that made under duress or coercion of an invalid law, without protest, where failure to pay would result in fines, penalties, loss of right to sue, do business, etc. Olympia Brewing Co. v. State, 102 Wash. 494 (1918); Union Bag & Paper Corp. v. State, 160 Wash. 538 (1931). It has also been held, impliedly at least, that while payment made under a mistake of law is voluntary, payment under a mistake of fact is presumed to be involuntary and can be recovered notwithstanding absence of protest. Peacock Mill Co. v. Honeycutt, 55 Wash. 18 (1909); Childs v. Spokane County, 100 Wash. 64 (1918). But this rule is qualified by limiting it to cases where the officer has made some statement or taken some official action on which the taxpayer had the right to rely (Puget Realty Co. v. King County, 50 Wash. 349 (1908)) and does not apply where the mistake is made by the taxpayer himself and is the result of his neglect. AGO 1921-22 p. 404. It was there held there could be no recovery of taxes paid in the wrong taxing district in absence of protest. In Peter

wherein it had ruled that payment in advance of actual foreclosure, even though under protest, was voluntary.

The effect of this 1931 anti-injunction act has been to render a number of these cases obsolete for the reason that it expressly requires formal written protest in all cases as a condition to the recovery of alleged unlawful or excessive taxes. Implied duress or mistake of fact are not sufficient under that act to sustain recovery. In other words, the statute appears to be exclusive in its specification of what shall constitute involuntary payment. Whether the "implied duress" doctrine of the Union Bag & Paper Corporation case is in any respect modified by the statute, however, is problematical for the reason that the statute seems to relate only to property taxes while the tax involved in the case referred to was an excise tax. As a matter of fact, the court seems to have rejected the doctrine of "implied duress" as applied to property taxes even before the enactment of the statute. Pacific Finance Corp. v. Spokane County, 170 Wash.

101 (1932). There a tax was imposed under an act of 1929 and was sought to be recovered after the act was held unconstitutional. The tax was collectible as personal property taxes, hence was payable before delinquency to avoid distraint of property in satisfaction of the tax. Nevertheless the court held that the tax having been paid without protest could not be recovered. It would seem that a payment to prevent imminent distraint and sale of property would be equally involuntary as made under implied duress as was the license tax considered in the Union Bag & Paper Corporation case.

Corporation case

The considered in the Chin Bay & Taper Corporation case.

In action seeking recovery of alleged excessive taxes burden rests upon plaintiff to show by clear and convincing evidence that land was assessed at such an excessive valuation as to amount to constructive fraud. Heuston v. King County, 90 Wash. 200 (1916); Northwestern Improvement Co. v. Pierce County, 97 Wash. 528 (1917); Crosby v. Kitsap County, 154 Wash. 212 (1929); Wiley v. Spokane County, 159 Wash. 291 (1930); North Shore Land Co. v. Grays Harbor County, 168 Wash. 16 (1932); Northwestern Hypotcheekbank v. Adams County, 174 Wash. 447 (1933). Mere difference of opinion is not enough. Baker Investment Co. v. Pierce County, 175 Wash. 609 (1934). 669 (1934).

Investment Co. v. Pierce County, 115 wasn. 669 (1934).

But lack of earning power to the owner due to outstanding incumbrances does not negative value of property for taxation. Pasco Reclamation Co. v. Franklin County, 98 Wash. 495 (1917).

It was held in Kinnear v. King County, 124 Wash. 102 (1923), that reilef would not be granted from excessive assessment unless there was an affirmative showing of disproportion in comparison with other lands of like character, but that case is no ionger controlling in view of Tacoma Mill Co. v. Pierce County, 130 Wash. 358 (1924); Northern Pacific R. Co. v. Pierce County, 127 Wash. 369 (1925); Inland Empire R. Co. v. Whitman County, 128 Wash. 358 (1924); Inland Empire Land Co. v. Benton County, 138 Wash. 439 (1926) and Northwestern Hypotheekbank v. Adams County, 174 Wash. 447 (1933).

Where property was sold shortly after

Hypotheekbank v. Adams County, 174 Wash. 447 (1933).
Where property was sold shortly after assessment for one-half of the value determined by the assessor there was gross overvaluation justifying reduction. Tacoma Mill Co. v. Pierce County, 130 Wash. 358 (1924).

Mill Co. v. Pierce County, 130 Wash. 358 (1924).

Under prior statutes, form of protest was immaterial and grounds thereof did not have to be stated. Byram v. Thurston County, 141 Wash. 28 (1926); Corwin Investment Co. v. White, 166 Wash. 195 (1932); Northwestern Hypotheekbank v. Adams County, 174 Wash. 447 (1933). This is now specifically changed by this section, which requires protest to set forth all of the grounds upon which the tax is claimed to be unlawful or excessive.

Where assessor's valuation was twice that fixed by the court from the evidence, there was constructive fraud upon the taxpayer. Northwestern Hypotheekbank v. Adams County, 174 Wash. 447 (1933); Inland Empire Land Co. v. Grant County, 138 Wash. 439 (1926).

Fact that taxpayer for several prior years sought no reduction of taxes is of no controlling importance in determining whether he is overassessed for the year in controversy. Northwestern Hypotheekbank v. Adams County, 174 Wash. 447 (1933).

Evidence concerning income from property is admissible. Id. Crosby v. Kitsap County, 154 Wash. 212 (1929); Willapa Electric Co. v. Pacific County, 160 Wash. 412 (1931).

Prior to its repeal in 1941, law permitting compromises in tax suits as to valuation, etc., was held not impliedly to repeal sec-

tions of this (1931) act requiring payment under protest and limiting manner of suing to recover excessive or illegal taxes; and hence it was held that one who had not paid the tax assessed on land could not maintain an action fer revaluation and reassessment to reduce an excessive tax. Church v. Benton County, 186 Wash. 59 (1938)

maintain an action for revaluation and reassessment to reduce an excessive tax. Church v. Benton County, 186 Wash. 59 (1936).

Under similar act, protest held insufficient where it was merely self-serving declaration that tax had been paid under protest and did not state grounds of claimed illegality. C. I. T. Corporation v. Spokame County, 186 Wash. 164 (1936).

In action to recover alleged excessive tax for 1933, no estoppel arises (1) by reason of voluntary dismissal of prior suit, involving 1932 assessment, because in the form brought it could not be successful, or (2) by reason taxpayer having entered into installment contract for payment of 1932 tax. Bellingham Development Co. v. Whatcom County, 187 Wash. 15 (1936).

The proper remedy for over-assessment and excessive tax on personalty is to pay the tax and sue for recovery, and not to sue to enjoin sale under distress. Western Machinery Exchange v. Grays Harbor County, 190 Wash. 447 (1937).

Evidence that valuation had been arrived at solely on basis of cost of reproduction less depreciation held to sustain reduction of tax. Bellingham Community Hotel Co. v. Whatcom County, 190 Wash. 609 (1937).

Taxpayer could contest his 1935 real estat taxes under this act, notwithstanding right to contest 1934 taxes had lapsed, and under then existing law the 1934 valuation automatically became the controlling valuation for 1935. Swanson v. Snohomish County, 191 Wash. 389 (1937).

Evidence in the case held to sustain lower court's findings of overevaluation. Id. Payment of tax by check marked on its face "paid under protest" is insufficient under this section, and information contained in complaint thereafter filed does not serve to remedy the defect. State ex rel. Yakima Amusement Co. v. Yakima County, 192 Wash. 179 (1937).

An action to declare the validity of RCW 84.08.060, is not one to recover illegal taxes which is maintainable only on the conditions laid down in this section. State ex rel. Yakima Amusement Co. v. Yakima County, 192 Wash. 179 (1937).

A protest

Nor was requirement of "written protest" satisfied by filing claim with the board of county commissioners under statute requiring the presentation to such board of a claim for damages, etc. 1d.

Where the proceeds of property subject to taxes, sold under mortgage foreclosure, were paid into the registry of the court and the taxes alleged to be due paid to the county treasurer under order of court reciting that the payment was "without prejudice to the right of the plaintiff to maintain any action or actions to recover all or any part of the foreclosing sums," such recital was held not such written protest as is contemplated by the statute, and recovery was denied. Id.

Effect of provision of this section that written protest set forth "all the grounds" etc., is strictly to limit a taxpayer to the grounds of illegality of the tax stated in the written protest upon which his action is based. Weyerhaeuser Timber Co. v. School District No. 118 of Pacific County, 7 Wn. (2d) 683 (1941).

A taxpayer's right of recovery for excessive valuation has always been based upon the doctrine of constructive fraud. No change in this has been made by the statute which expressly recognizes that the basis for recovery remains as before. Dexter Illorton Blda. Co. v. King County, 10 Wn. (2d) 186 (1941).

Protest required by this section may be made by any person authorized by a taxpayer to pay his taxes. See also RCW 84-56.310. AGO 55-57 No. 198 (2-6-56).

Agent for many taxpayers may not execute one protest to cover all payments. Id.

Protest required by this section may be made by a rubber stamp imposed on the tax statement. Id.

It is sufficient that the protest required by this section state simply that

Protest required by this section may be made by a rubber stamp imposed on the tax statement. Id.

It is sufficient that the protest required by this section state simply that the taxes or the disputed portion thereof were levied in accordance with a certain legislative act which the taxpayer alleges is unconstitutional. Id.

The protest itself need not contain a legal description of the property if it is stated on or attached to a paper which gives a description of the property is known on the tax statement. Id.

Payment of taxes under protest in accordance with this section is not authority for the treasurer to sequester the alleged illegal portion pending the outcome of litigation. Id.

Taxpayer wishing to protest taxes paid in two installments should do so by protesting each installment. AGO 55-57 No. 233 (3-26-56), AGO 55-57 No. 234 (3-26-56).

Protest may be made by a short form which refers to a more comprehensive protest which has previously been filed with the treasurer for the purpose of providing him with notice of the grounds for the protest. AGO 55-57 No. 234 (3-26-56).

Under existing law, taxpayers who inadvertently fail to claim an exemption under RCW 84.36.128 may not obtain a refund of the amount of exemption to which they would have been entitled. AGO (1967) No. 20.

RCW 84.68.030

Judgment-Payment-County Tax Refund Fund

Adequate remedy is not denied merely

Adequate remedy is not denied merely because litigant must accept warrant on a fund which may not be in position to respond for period of months and that taxpayer himself will be assessed to pay his own warrant in part. Casco Co. v. Thurston County, 163 Wash. 666 (1931).

Unlawfully collected taxes, made returnable by statute, are impressed with a trust. The county, instead of the taxpayer, holds the tax during the litigation. The action is one for the restoration of money paid, instead of an action to restrain the collection of the tax. Dexter Horton Bldg.

Co. v. King County, 10 Wn. (2d) 186 (1941). Tax refunds can be made only from the tax refund fund, and that fund can be created only by the precise methods provided by statute. AGO 12-16-1941. Even though treasurer has kept protested portion of taxes sequestered pending decision of unconstitutionality of act under which taxes were levied, refund of such taxes after the decision of unconstitutionality may be made only in strict conformance with the procedure established by this section RCW 84.68.140. AGO 55-57 No. 199 (2-6-56).

RCW 84.68.040

Levy For Tax Refund Fund

Tax refunds are payable from the "county tax refund fund" to which fund the various taxing districts contribute their proper share at the same time as the

county. Refunds are not payable out of general county funds and there should be no question of reimbursement to the county. AGO 4-9-1942.

RCW 84.68.060

Limitation of Actions

An action for recovery of 1936 and 1937 taxes is too late when commenced in June, 1940, even though taxes were paid in March, 1940. Puget Sound Power & Light Co. v. King County, 10 Wn. (2d) 424 (1941).

(1941).
An action for recovery of 1937 and 1938 taxes, commenced in Nov., 1939, is too late for 1937 taxes, but timely as to 1938 taxes. Ozette Railway Co. v. Grays Harbor County, 16 Wn. (2d) 459 (1943).
Under 1899 Law, county could not foreclose state owned land being sold on contract and sale by county to individuals pursuant to such foreclosure was void; limitations of right of action to defeat tax titles discussed. Salle v. Bruce Canning Co. et al., etc., 38 Wn. (2d) 737 (1951).
By this section as amended, no action to recover any tax levied or assessed prior to

March 18, 1931, could be brought subsequent to January 30, 1932, and no action to recover back any tax levied or assessed subsequent to March 18, 1931, could be brought subsequent to the 30th day of the next succeeding June following the year in which said tax became payable. Since the 1939 amendment spoke only as of time of its enactment (March 19, 1939), no right of action for a tax refund which had become outlawed prior to March 19, 1939, was revived by the 1939 amendment. The 1939 amendment had no effect whatever except to extend the time within which refund actions might be brought as to taxes levied and assessed in 1938 and subsequent years to the 30th day of June next succeeding the date such tax became payable. It had no effect on taxes levied and assessed prior to 1938. AGO 7-11-1940.

RCW 84.68.070

Remedy Exclusive-Exception

Even though a claim of excessive valuation such as to amount to fraud upon the taxpayer was a defense which could be interposed in a tax foreclosure proceeding under earlier decisions, the proviso to this section, when considered in the light of other sections, and the general purpose of the act, cannot be construed as preserving such a claim as a "valid defense" thereunder capable of being urged in a tax foreclosure or distraint proceeding after enactment of that act. Western Machinery Exchange v. Grays Harbor County, 190 Wash. 447 (1937).

The above holding was, however, in effect reversed and claim of over-valuation permitted as valid defense in a tax foreclosure proceeding in subsequent case of Island County v. Calvin Phillips & Company, 195 Wash. 265 (1938), which led to enactment of 1939 amendment.

The court said in Weyerhaeuser Timber Co. v. School Dist. No. 118, 7 Wn. (2d) 683 (1941):

"Considered together, this section and

(1941):

Co. v. School Dist. No. 118, 7 Wn. (2d) 683 (1941):

"Considered together, this section and RCW 84.68.010, manifestly mean that the former bars an action questioning the validity of any tax, but the latter constitutes a permissive exception and provides that, as to the taxes levied for 'public revenue,' a person 'may' pay a tax under protest and thereupon 'may bring an action . . . to recover' the same. The test to apply is not whether the tax here involved is one levied for public revenue under RCW 84.68.020, but, rather, whether it is 'any tax' within the meaning of this section. Manifestly, it is an ad valorem property tax, and, as such, is subject to the requirements of the 'protest' statute, which provides an exclusive method of challenging the validity of any tax, or any portion of any tax. In re Yakima Amusement Co., 192 Wash. 174 (1937)."

This section applies only to ad valorem taxes and not to excises such as the fuel

oil tax. G. N. Ry. Co. v. State, 200 Wash. 392 (1939).

An action to recover taxes illegally exacted is a suit in equity, not triable by a jury. Dexter Horton Bldg. Co. v. King County, 10 Wn. (2d) 186 (1941).

State may intervene in an action to recover taxes, where one of the questions was whether the tax commission or county assessor had jurisdiction to assess certain property. Puget Sound Power and Light Co. v. King County, 10 Wn. (2d) 424 (1941). This section does not enlarge the court's jurisdiction to grant injunctive relief. Andersen v. King County, 18 Wn. (2d) 176 (1943).

dersen v. King County, 18 Wn. (2d) 176 (1943).

Where unlawfully excessive levy was made for school purposes and the county treasurer has kept the excess tax in separate fund awaiting opinion or decree before allocating money, or making refund to taxpayers, the county treasurer was without an appropriate judgment of refund. AGO 8-31-1934.

Treasurer should treat as valid prior tax reductions by decrees entered in 1934 and 1935 in suits wherein the taxes were not paid under protest as required by RCW 84.68.010 herein. AGO 7-7-1936.

In suit in 1936 for cancellation of part of personal property taxes for 1932 to 1935 on the sole ground of excessive valuation, where offending taxes were not paid, the court was without jurisdiction to enter compromise decree for such tax reduction, and the county treasurer might ignore such void judgment, if entered, and proceed to enforce collection of unpaid portion of taxes as originally assessed, as in the case of other delinquent personal property taxes. AGO 5-19-1939.

The 1939 amendment of this section would not retroact so as to cut off defense of overvaluation in action pending at the time amendment was enacted. TCR 4-7-1939.

RCW 84.68.080

Action to Recover Property Sold for Taxes-Tender Is Condition Precedent

Where the action is to recover possession of the property tender is a condition precedent. Ontario Land Co. v. Yordy, 44 Wash. 239 (1906).

In an action for recovery of land sold for taxes, tender of full amount of taxes, interests and costs for which land was sold satisfies this statute, and such action does not fail for want of tender before suit of subsequent taxes paid on land by purchaser, where such subsequent taxes are tendered at time of trial. Empey v. Yost, 182 Wash. 17 (1925).

Tender of delinquent taxes is not condition precedent to action to remove an in-

firmity and cloud of an illegal sale under foreclosure for delinquent taxes and not to recover the property. Ainslee v. Moss, 191 Wash. 625 (1937).

A taxpayer who, because of peculiar conditions, is entitled to seek injunctive relief from claimed excessive or unlawful taxes, may make an unconditional tender of that part of the unpaid tax conceded to be lawful, and it is the county treasurer's duty to accept such tender and issue a receipt therefor (citing N. P. Ry. Co. v. Franklin County, 118 Wash. 117 (1921)). AGO 1939-40 p. 344.

RCW 84.68.110

Small Claims Recoveries—Recovery of Erroneous Taxes Without Court Action

The distinction in RCW 84.68.150 herein

Without of the distinction in RCW 84.68.150 herein between persons whose claim for an erroneous or excess tax is \$200 or less and those whose claim exceeds \$200 is not an arbitrary and unreasonable discrimination in violation of the special privileges and immunities clause of Const. Art. I, sec. 12, and consequently does not render the act invalid. State ex rel. N. P. Ry Co. v. Henneford, 3 Wn. (2d) 48 (1940).

The words "county assessor" as used in this (Small Claims) act cannot be construed to include "tax commission" to the cnd that the tax commission may act with reference to assessments made by it in the same manner as county assessor may act with respect to assessments made by him. AGO 6-8-1939.

A "manifest error" within meaning of this section and RCW 84.52.090 and 84.56.400 is any error (a) clearly evident from inspection of any "assessment list" or "tax roll" itself; (b) becoming clearly evident on examination of any record of county assessor or other public officer, upon which any "assessment list" or "tax roll," and subsequently becoming evident. Corrections of such "manifest errors" are permissible only where the same do not involve revaluation of property. Correction of an assessment based on building appraisal manual published by tax commissions, but involving erroneous application of measurements, quantities, rates, etc., would involve a revaluation of property as would also correction of the wrong peracre rate. AGO 9-29-1939, approving tax

commission interpretation.

Taxes paid on property previously escheated to the state may be recovered under the Small Claims Act, RCW 84.68-110-.150. AGO 57-58 No. 7 (1-28-57).

Claim for refund based upon assessor's failure to allow for county roads in computing assessed value of tract would "involve a revaluation of the property." and therefore could not be allowed. TCR 7-24-1920.

1920.
For instructions to assessors, treasurers and auditors, as to preparation of petitions, findings, etc., under this and the next section, see PTB No. 95, 3-29-1940.
Refunds cannot be granted under this section where a question of re-valuation of property is involved. TCR 11-14-1941; TCR 12-5-1947.

Refund allowable under this act, subject to its restrictions, where some sheep were assessed and tax in full paid thereon in two counties. TCR 11-25-1947.

If a taxpayer has paid one-half of the erroncous tax and such payment exceeds the total amount actually due for the full year, the erroneous portion may be refunded without requiring the taxpayer to pay the second half of the tax. PTB No. 238, 10-11-55.

The right to a refund of unlawfully exacted taxes carries with it the right to refund of interest charged on the erroneous imposition. *Id.*Under existing law, taxpayers who inadvertently fail to claim an exemption under RCW 84.36.128 may not obtain a refund of the amount of exemption to which they would have been entitled. AGO 1967 No. 20.

RCW 84.68.130

Procedure of Tax Commission

The order of the tax commission may direct the assessor and treasurer to correct their rolls as to any unpaid portion of the tax not actually due, and such correction need not await the meeting of the next April board of equalization. PTB No. 238, 10-11-55.

RCW 84.68.140

Payment of Refunds-Procedure

Commission's duty under this section to forward copies of its order to the county assessor, auditor and taxpayer is purely ministerial in character and enforceable by mandamus. State ex rel. N. P. Ry. Co. v. Henneford, 3 Wn. (2d) 48 (1940).

Even though treasurer has kept protested portion of taxes sequestered pending de-

portion of taxes sequestered pending de-

cision of unconstitutionality of act under which taxes were levied, refund of such taxes after the decision of unconstitutionality may be made only in strict conformance with the procedure established by this section or RCW 84.68.030. AGO 55-57 No. 199 (2-6-56).

Chapter 84.69 REFUNDS—1957 ACT

RCW 84.69.070

Refunds With Respect to Taxing Districts-Administrative Expenses-Disposition of Funds Upon Expiration of Refund Orders

A county treasurer, under Chapter 270, Laws of 1961, may not charge or collect fees from local port districts and public

hospital districts for taxes collected under current annual levies. AGO 61-62 No. 70 (10-9-61).

Chapter 84.72

FEDERAL PAYMENTS IN LIEU OF TAXES

RCW 84.72.010

State Treasurer Authorized to Receive Lieu Payments-Tax Commission to Apportion

Prior to enactment of this section in 1941 it was held that a county treasurer has authority to accept payment from the United States of amounts in lieu of ad valorem taxes and distribute the same to the taxing units in the same manner that ad valorem taxes on such property would be distributed, were such property taxable.

It was further held that in such case treasurer should show source of such payments on tax rolls. AGO 8-7-1939. Payments in lieu of state's portion of property taxes, made by housing authorities, cannot be credited to a county to reduce the taxes it owes to the state. TCR 5-22-1946.













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